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Proceedings of the State Board of Equalization of North Dakota

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Held at the Capitol August 2-8
1904

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MEMBERS OF THE
STATE BOARD OF EQUALIZATION
FOR 1904

HON. FRANK WHITE GOVERNOR
HON. H. L. HOLMES STATE AUDITOR
HON. D. H. McMILLAN STATE TREASURER
HON. C. N. FRICH ATTORNEY GENERAL
HON. R. J. TURNER COMM'R OF AGRICULTURE AND LABOR

10714

PROCEEDINGS OF THE
STATE BOARD OF EQUALIZATION
OF
NORTH DAKOTA

2 o'clock p. m., August 2, 1904.

In accordance with section 1225 of the Revised Codes of 1899 for the state of North Dakota, as amended by the session laws of 1903, the members of the State Board of Equalization of the state of North Dakota convened at the office of the state auditor in the capitol at Bismarck, Burleigh county, North Dakota, on August 2, 1904, being the first Tuesday in August.

The meeting was called to order by Governor Frank White, ex-officio president of the State Board of Equalization.

The following members were present: Governor Frank White, State Auditor H. L. Holmes, State Treasurer D. H. McMillan, Attorney General C. N. Frich and Commissioner of Agriculture and Labor R. J. Turner.

The following oath was administered to the members of the board:

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH, } ss.

Frank White, H. L. Holmes, D. H. McMillan, C. N. Frich and R. J. Turner, being duly sworn, each for himself doth say: That I will support the constitution of the United States and the constitution of the state of North Dakota, and that I will fairly and impartially perform the duties of a member of the State Board of Equalization.

zation of the state of North Dakota for the year 1904, so help me God.

(Signed)

FRANK WHITE, Governor,
H. L. HOLMES, State Auditor,
D. H. McMILLAN, State Treasurer,
C. N. FRICH, Attorney General,
R. J. TURNER, Comm'r Agr. and Labor.

Subscribed and sworn to before me this 2d day of August, A. D. 1904.

E. S. MILLER,
Notary Public.

My commission expires the 6th of February, 1906.

Moved by H. L. Holmes that board adjourn till 9 a. m. Wednesday morning, August 3, 1904. Seconded by R. J. Turner. Motion carried.

SECOND DAY.

FORENOON SESSION.

9 a. m., Wednesday, August 3, 1904.

The State Board of Equalization met pursuant to adjournment.
Governor White presiding.

The following members were present: McMillan, White, Turner, Frich and Holmes.

Mr. Herolz, auditor of Emmons county, appeared before the board in behalf of Emmons county regarding the assessment of lands in that county.

Mr. Derrick appeared before the board in behalf of the Soo railroad.

Mr. I. P. Baker appeared before the board regarding the assessment of live stock:

On motion, the board adjourned till 2 o'clock p. m.

AFTERNOON SESSION.

2 o'clock p. m.

The State Board of Equalization met pursuant to adjournment.
Governor White presiding.

All members present.

The following persons appeared in behalf of the following railroad companies:

R. A. Wilkinson, general solicitor for the Great Northern Railway Company.

Mr. Foster, tax commissioner for the Chicago & Northwestern Railway Company.

G. S. Fernald, tax commissioner for the Northern Pacific Railway Company.

The assessment of railways was continued and as shown in the following statement:

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the railway property of the several railroad companies within the state of North Dakota be and the same are hereby assessed for the year 1904 as follows:

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock, of the 377.563 miles of its main line from the North Dakota line at Fargo, N. D., to the western boundary of North Dakota for the sum of \$2,831,722, being at the rate of \$7,500 per mile upon the said items as follows:

Franchise at \$400 per mile	\$ 151,025
Roadway at \$600 per mile	226,537
Roadbed at \$3,000 per mile	1,132,689
Rails at \$2,000 per mile	755,126
Rolling stock at \$1,500 per mile	566,345

Total \$ 2,831,722

That the Northern Pacific Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 716.651 miles of branch line in the state of North Dakota as follows:

Fergus Falls branch (Southwestern Dakota Railroad), 74.526 miles.

Fairview branch (Southwestern Dakota Railroad), 14.83 miles.

Red River and Winnipeg branch, 96.237 miles in North Dakota.

James River branch (Jamestown to LaMoure), 48.548 miles.

Casseldon branch, 60.182 miles.

Fargo and Southwestern branch, 108.706 miles.

Oakes branch (Valley Junction to Oakes), 15.196 miles.

Cooperstown branch, 62.884 miles.

Devils Lake branch (Jamestown to Leeds), 107.651 miles.

Sykeston branch, 54.477 miles.

Oberon branch, 28.073 miles.

Linton branch, 45.318 miles.

For the sum of \$4,658,231, being at the rate of \$6,500 per mile upon the said items as follows upon its 716.651 miles of branch line in the state of North Dakota:

Franchise at \$400 per mile	\$ 286,660
Roadway at \$600 per mile	429,991
Roadbed at \$2,500 per mile	1,791,628
Rails at \$1,800 per mile	1,289,971
Rolling stock at \$1,200 per mile	859,981

Total \$ 4,658,231

And that the sidetracks of the Northern Pacific Railway Company in the state of North Dakota be and the same are hereby assessed at the sum of \$313,296, being at the rate of \$1,500 per mile upon 208.864 miles of sidetrack.

TOTAL NORTHERN PACIFIC.

Main line, 377.563 miles	\$ 2,831,722
Branch lines, 716.651 miles	4,658,231
Sidetracks, 208.864 miles	313,296
Total	<u>\$ 7,803,249</u>

GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 507.02 miles of main line from the North Dakota state line at Fargo, N. D., to the state line at Neche, N. D., and from the state line at Grand Forks, N. D., to the state line near Buford, N. D., for the sum of \$3,802,650, being at the rate of \$7,500 per mile upon the said items as follows:

Franchise at \$400 per mile	\$ 202,808
Roadway at \$600 per mile	304,212
Roadbed at \$3,000 per mile	1,521,060
Rails at \$2,000 per mile	1,014,040
Rolling stock at \$1,500 per mile	760,530
Total	<u>\$ 3,802,650</u>

That the Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 607.63 miles of branch line in the state of North Dakota upon the said following branches:

Tintah to Ellendale branch (N. D. state line to Ellendale), 95.14 miles.

Breckenridge to Larimore branch (N. D. state line to Larimore), 134.45 miles.

Rutland to Aberdeen branch (Rutland to N. D. state line), 10.45 miles.

Casselton to Portland branch, 47.03 miles.

Ripon-Aneta branch, 57.57 miles.

Park River-Hannah branch, 94.94 miles.

Wahpeton to Moorhead branch (Wahpeton to N. D. state line), 6.02 miles.

Churches Ferry to St. John branch, 55.21 miles.

Grafton to Walhalla branch, 47.84 miles.

Halstead to Alton branch, 8.50 miles

Addison west line, 11.78 miles.

Rugby Junction to Bottineau, 38.70 miles.

For the sum of \$3,949,595, being at the rate of \$6,500 per mile upon the said items as follows upon its 607.63 miles of branch line in the state of North Dakota:

Franchise at \$400 per mile	\$ 243,052
Roadway at \$600 per mile	364,573
Roadbed at \$2,500 per mile	1,519,075
Rails at \$1,800 per mile	1,093,734
Rolling stock at \$1,200 per mile	729,156

Total \$ 3,949,595

And that the sidetracks of the Great Northern Railway Company be and the same are hereby assessed for the sum of \$249,795, being at the rate of \$1,500 per mile upon 166.53 miles of sidetrack in the state of North Dakota.

TOTAL GREAT NORTHERN.

Main line, 507.02 miles	\$ 3,802,650
Branch lines, 607.63 miles	3,949,595
Sidetracks, 166.53 miles	249,795

Total \$ 8,002,040

DAKOTA & GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Dakota & Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its lines in the state of North Dakota as follows:

Granville line, 46.97 miles.

Bottineau extension, 29.13 miles.

Lakota line, 27.72 miles.

Total, 103.82 miles.

For the sum of \$674,830, being at the rate of \$6,500 per mile upon its 103.82 miles of line and upon the said items at follows:

Franchise at \$400 per mile	\$ 41,528
Roadway at \$600 per mile	62,292
Roadbed at \$2,500 per mile	259,550
Rails at \$1,800 per mile	186,876
Rolling stock at \$1,200 per mile	124,584

Total \$ 674,830

And that the sidetracks of the Dakota & Great Northern Railway Company in the state of North Dakota be and the same are hereby assessed at the sum of \$11,430, being at the rate of \$1,500 per mile upon its 7.62 miles of sidetrack.

TOTAL DAKOTA & GREAT NORTHERN.

Line of D. & G. N. Ry., 103.82 miles	\$ 674,830
Sidetracks, 7.62 miles	11,430

Total \$ 686,260

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo branch (Hastings & Dakota division), 69.40 miles in the state of North Dakota for the sum of \$520,500, being at the rate of \$7,500 per mile and upon the said items as follows:

Franchise at \$400 per mile	\$ 27,760
Roadway at \$600 per mile	41,640
Roadbed at \$3,000 per mile	208,200
Rails at \$2,000 per mile	138,800
Rolling stock at \$1,500 per mile	104,100
Total	\$ 520,500

That the Chicago, Milwaukee & St. Paul Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines as follows:

Harlem branch (Harlem to N. D. state line), 17.20 miles.

Edgeley branch (Edgeley to N. D. state line), 31.61 miles.

Eureka extension branch (Linton to state line), 34 miles

For the sum of \$538,265, being at the rate of \$6,500 per mile upon its 82.81 miles of branch line in the state of North Dakota, and upon the said items as follows:

Franchise at \$400 per mile	\$ 33,124
Roadway at \$600 per mile ..	49,685
Roadbed at \$2,500 per mile	207,025
Rails at \$1,800 per mile	149,058
Rolling stock at \$1,200 per mile	99,372
Total	\$ 538,265

And that the sidetracks of the Chicago, Milwaukee & St. Paul Railway Company be and are hereby assessed for the sum of \$14,624, being at the rate of \$1,500 per mile upon 9.75 miles of sidetracks in the state of North Dakota.

TOTAL CHICAGO, MILWAUKEE & ST. PAUL.

Branch line, 69.40 miles	\$ 520,500
Branch lines, 82.81 miles	538,265
Sidetracks, 9.75 miles	14,624
Total	\$ 1,073,389

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY
COMPANY.

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of 361 miles of its main line from the North Dakota state line at Bois de Sioux to the state line near Portal, N. D., for the sum of \$2,527,000, being at the rate of \$7,000 per mile upon the said items as follows:

Franchise at \$300 per mile	\$ 108,300
Roadway at \$500 per mile	180,500
Roadbed at \$2,500 per mile	1,046,900
Rails at \$2,000 per mile	722,000
Rolling stock at \$1,300 per mile	469,300

Total	\$ 2,527,000
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That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines in the state of North Dakota as follows:

Hankinson to Bismarck, 214.18 miles.

Wishek to state line, 36.79 miles.

Total, 250.97 miles.

For the sum of \$1,505,820, being at the rate of \$6,000 per mile upon its 250.97 miles of branch line in the state of North Dakota and upon the said items as follows:

Franchise at \$300 per mile	\$ 75,201
Roadway at \$500 per mile	125,485
Roadbed at \$2,400 per mile	602,228
Rails at \$1,800 per mile	451,746
Rolling stock at \$1,000 per mile	250,970

Total	\$ 1,505,820
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And that the sidetracks of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and are hereby assessed for \$74,430, being at the rate of \$1,500 per mile upon 49.62 miles of sidetrack in the state of North Dakota.

TOTAL MINNEAPOLIS, ST. PAUL & S. STE. MARIE.

Main line, 361 miles	\$ 2,527,000
Branch lines, 250.97 miles	1,505,820
Sidetracks, 49.62 miles	74,430

Total	\$ 4,107,250
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CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Resolved, That the Chicago & Northwestern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line (Dakota Central railway), 14.28 miles being within the state of North Dakota, for the sum of \$85,680, being at the rate of \$6,000 per mile upon the said items as follows:

Franchise at \$300 per mile	\$	4,284
Roadway at \$500 per mile		7,140
Roadbed at \$2,400 per mile		34,272
Rails at \$1,800 per mile		25,704
Rolling stock at \$1,000 per mile		14,280
		Total
		\$ 85,680

And that the sidetracks of the Chicago & Northwestern Railway Company in the state of North Dakota be and the same are hereby assessed for the sum of \$2,340, being at the rate of \$1,500 per mile for 1.56 miles of sidetrack.

TOTAL CHICAGO & NORTHWESTERN.

Branch lines, 14.28 miles	\$	85,680
Sidetracks, 1.56 miles		2,340
		Total
		\$ 88,020

DEVILS LAKE & CHAUTAUQUA RAILWAY COMPANY.

Resolved, That the Devils Lake & Chautauqua Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 4.75 miles of main line from the city of Devils Lake to the Chautauqua grounds in the county of Ramsey, state of North Dakota, for the sum of \$2,850, being at the rate of \$600 per mile upon the said items as follows:

Franchise at \$40 per mile	\$	190
Roadway at \$40 per mile		190
Roadbed at \$300 per mile		1,425
Rails at \$160 per mile		760
Rolling stock at \$60 per mile		285
		Total
		\$ 2,850

And that the sidetracks of the Devils Lake & Chautauqua Railway Company be and the same are hereby assessed at \$26, being at the rate of \$200 per mile upon .132 miles of sidetrack.

TOTAL DEVILS LAKE & CHAUTAUQUA.

Main line, 4.75 miles	\$	2,850
Sidetracks, .132 miles		26
Total	\$	2,876

BISMARCK, WASHBURN & GREAT FALLS RAILWAY
COMPANY.

Resolved, That the Bismarck, Washburn & Great Falls Railway Company be any the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its main line of railway from Bismarck to Underwood, 57.97 miles for the sum of \$347,820, being at the rate of \$6,000 per mile upon the said items as follows:

Franchise at \$300 per mile	\$	17,391
Roadway at \$500 per mile		28,985
Roadbed at \$2,400 per mile		139,128
Rails at \$1,800 per mile		104,346
Rolling stock at \$1,000 per mile		57,970
Total	\$	347,820

And that the sidetracks of the Bismarck, Washburn & Great Falls Railway Company in the state of North Dakota be and the same are hereby assessed for the sum of \$12,900, being at the rate of \$1,500 per mile upon 8.60 miles of sidetrack.

TOTAL BISMARCK, WASHBURN & GREAT FALLS.

Main line, 57.97 miles	\$	347,820
Sidetracks, 8.60 miles		12,900
Total	\$	360,720

THE FARMERS' GRAIN & SHIPPING COMPANY.

Resolved, That the Farmers' Grain & Shipping Company of Ramsey county be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 24 miles of its railroad in the state of North Dakota for the sum of \$36,000, being at the rate of \$1,500 per mile upon the said items as follows:

Franchise at \$1 per mile	\$	24
Roadway at \$300 per mile		7,200
Roadbed at \$300 per mile		7,200
Rails at \$750 per mile		18,000
Rolling stock at \$149 per mile		3,576
Total	\$	36,000

And that the Farmers' Grain & Shipping Company in the state of North Dakota be and the same is hereby assessed upon the 2 miles of sidetrack of its railroad for the sum of \$500, being at the rate of \$250 per mile.

TOTAL FARMERS' GRAIN & SHIPPING COMPANY.

Main line, 24 miles	\$ 36,000
Sidetracks, 2 miles	500
Total	\$ 36,500

Motion carried. McMillan, Turner, Frich and Holmes voting "aye." White, "no."

And, that the valuation of the railroad property of the several railroad companies within the state of North Dakota be and the same is hereby apportioned among the counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment, as follows:

APPORTIONMENT OF THE RAILROAD MILEAGE TO
THE SEVERAL COUNTIES OF THE STATE OF NORTH
DAKOTA, 1904.

BARNES COUNTY.

Northern Pacific Railway Company—

Main line, 37.058 miles at \$7,500 per mile.
Branch line, 52.129 miles at \$6,500 per mile.
Sidetracks, 16.542 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 52.68 miles at \$7,000 per mile.
Sidetracks, 4.82 miles at \$1,500 per mile.

BENSON COUNTY.

Northern Pacific Railway Company—

Branch line, 64.092 miles at \$6,500 per mile.
Sidetracks, 5.788 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 30.98 miles at \$7,500 per mile.
Sidetracks, 5 miles at \$1,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—

Main line, 45.349 miles at \$7,500 per mile.
Sidetracks, 6.252 miles at \$1,500 per mile.

BOTTINEAU COUNTY.

Great Northern Railway Company—

Branch lines, 22.82 miles at \$6,500 per mile.

Sidetracks, 1.90 miles at \$1,500 per mile.

Dakota & Great Northern Railway Company—

Branch lines, 44.79 miles at \$6,500 per mile.

Sidetracks, 3.04 miles at \$1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—

Main line, 37.966 miles at \$7,500 per mile.

Branch line, 15.755 miles at \$6,500 per mile.

Sidetracks, 13.981 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch lines, 32.60 miles at \$6,000 per mile.

Sidetracks, 1.86 miles at \$1,500 per mile.

Bismarck, Washburn & Great Falls Railway Company—

Branch lines, 27.23 miles at \$6,000 per mile.

Sidetracks, 6.10 miles at \$1,500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—

Main line, 43.015 miles at \$7,500 per mile.

Branch line, 57.577 miles at \$6,500 per mile.

Sidetracks, 42.035 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 27.86 miles at \$7,500 per mile.

Branch line, 108.92 miles at \$6,500 per mile.

Sidetracks, 16.83 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 4.93 miles at \$7,000 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Main line, 18.43 miles at \$7,500 per mile.

Sidetracks, 2.16 miles at \$1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—

Branch line, 46.59 miles at \$6,500 per mile.

Sidetracks, 4.22 miles at \$1,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—

Branch lines, 16.366 miles at \$6,500 per mile.

Sidetracks, 1.882 miles at \$1,500 per mile.

Great Northern Railway Company—

Branch lines, 25.22 miles at \$6,500 per mile.

Sidetracks, 2.56 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch line, 44.35 miles at \$6,000 per mile.

Sidetracks, 2.47 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch lines, 25 miles at \$6,500 per mile.

Sidetracks, 1.43 miles at \$1,500 per mile.

Chicago & Northwestern Railway Company—

Branch line, 14.28 miles at \$6,000 per mile.

Sidetracks, 1.56 miles at \$1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—

Branch line, 19.521 miles at \$6,500 per mile.

Sidetracks, 2.25 miles at \$1,500 per mile.

EMMONS COUNTY.

Northern Pacific Railway Company—

Branch line, 29.563 miles at \$6,500 per mile.

Sidetracks, 1.34 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch lines, 16.65 miles at \$6,000 per mile.

Sidetracks, .70 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch lines, 26.85 miles at \$6,500 per mile.

Sidetracks, .65 miles at \$1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—

Branch lines, 30.137 miles at \$6,500 per mile.

Sidetracks, 4.583 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 25.83 miles at \$7,000 per mile.

Sidetracks, 1.51 miles at \$1,500 per mile.

GRAND FORKS COUNTY.

Northern Pacific Railway Company—

Branch lines, 33.507 miles at \$6,500 per mile.

Sidetracks, 6.624 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 83.28 miles at \$7,500 per mile.

Branch lines, 37.21 miles at \$6,500 per mile.

Sidetracks, 27.63 miles at \$1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railway Company—
Branch line, 26.974 miles at \$6,500 per mile.
Sidetracks, 4.317 miles at \$1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.144 miles at \$7,500 per mile.
Sidetracks, 6.69 miles at \$1,500 per mile.

LAMOURE COUNTY.

Northern Pacific Railway Company—
Branch lines, 67.911 miles at \$6,500 per mile.
Sidetracks, 6.708 miles at \$1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 10.42 miles at \$6,000 per mile.
Sidetracks, .45 miles at \$1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch lines, 6.61 miles at \$6,500 per mile.
Sidetracks, .75 miles at \$1,500 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 44.05 miles at \$6,000 per mile.
Sidetracks, .64 miles at \$1,500 per mile.

M'HENRY COUNTY.

Great Northern Railway Company—
Main line, 36.67 miles at \$7,500 per mile.
Sidetracks, 6.10 miles at \$1,500 per mile.
Dakota & Great Northern Railway Company—
Branch line, 13.85 miles at \$6,500 per mile.
Sidetracks, .38 miles at \$1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at \$7,000 per mile.
Sidetracks, 3.53 miles at \$1,500 per mile.

M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch lines, 49.09 miles at \$6,000 per mile.
Sidetracks, 1.60 miles at \$1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch lines, 7.15 miles at \$6,500 per mile.
Sidetracks, .28 miles at \$1,500 per mile.

M'LEAN COUNTY.

Northern Pacific Railway Company—

Branch line, 11.459 miles at \$6,500 per mile.

Sidetracks, 1.312 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 5 miles at \$7,000 per mile.

Sidetracks, .37 miles at \$1,500 per mile.

Bismarck, Washburn & Great Falls Railway Company—

Branch lines, 30.74 miles at \$6,000 per mile.

Sidetracks, 2.50 miles at \$1,500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—

Main line, 76.046 miles at \$7,500 per mile.

Sidetracks, 22.143 miles at \$1,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—

Main line, 25.51 miles at \$7,500 per mile.

Branch lines, 1.16 miles at \$6,500 per mile.

Sidetracks, 5.54 miles at \$1,500 per mile.

Dakota & Great Northern Railway Company—

Branch line, 11.02 miles at \$6,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—

Branch lines, 32.537 miles at \$6,500 per mile.

Sidetracks, 5.407 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 32.61 miles at \$7,500 per mile.

Branch lines, 34.26 miles at \$6,500 per mile.

Sidetracks, 7.34 miles at \$1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—

Main line, 18.01 miles at \$7,500 per mile.

Branch lines, 15.88 miles at \$6,500 per mile.

Sidetracks, 5.41 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 2 miles at \$7,000 per mile.

RAMSEY COUNTY.

Great Northern Railway Company—

Main line, 40.14 miles at \$7,500 per mile.

Branch line, 7.07 miles at \$6,500 per mile.

Sidetracks, 14.69 miles at \$1,500 per mile.

- Dakota & Great Northern Railway Company—
Branch line, 16.70 miles at \$6,500 per mile.
Sidetracks, 2.07 miles at \$1,500 per mile.
- Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at \$600 per mile.
Sidetracks, .132 miles at \$200 per mile.
- Farmers' Grain & Shipping Company—
Main line, 24 miles at \$1,500 per mile.
Sidetracks, 2 miles at \$250 per mile.

RANSOM COUNTY.

- Northern Pacific Railway Company—
Branch lines, 41.424 miles at \$6,500 per mile.
Sidetracks, 3.996 miles at \$1,500 per mile.
- Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 23.34 miles at \$7,000 per mile.
Sidetracks, 4.89 miles at \$1,500 per mile.

RICHLAND COUNTY.

- Northern Pacific Railway Company—
Branch lines, 46.883 miles at \$6,500 per mile.
Sidetracks, 4.504 miles at \$1,500 per mile.
- Great Northern Railway Company—
Branch line, 72.93 miles at \$6,500 per mile.
Sidetracks, 6.54 miles at \$1,500 per mile.
- Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 45.06 miles at \$7,000 per mile.
Branch line, 17.08 miles at \$6,000 per mile.
Sidetracks, 5.62 miles at \$1,500 per mile.
- Chicago, Milwaukee & St. Paul Railway Company—
Main line, 50.97 miles at \$7,500 per mile.
Sidetracks, 3.07 miles at \$1,500 per mile.

ROLETTE COUNTY.

- Great Northern Railway Company—
Branch line, 14.74 miles at \$6,500 per mile.
Sidetracks, 1.57 miles at \$1,500 per mile.

SARGENT COUNTY.

- Northern Pacific Railway Company—
Branch lines, 37.073 miles at \$6,500 per mile.
Sidetracks, 2.717 miles at \$1,500 per mile.
- Great Northern Railway Company—
Branch lines, 46.63 miles at \$6,500 per mile.
Sidetracks, 3.03 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Branch lines, 36.73 miles at \$6,000 per mile.

Sidetracks, 2.40 miles at \$1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—

Branch line, 17.20 miles at \$6,500 per mile.

Sidetracks, 1.41 miles at \$1,500 per mile.

STARK COUNTY.**Northern Pacific Railway Company—**

Main line, 58.861 miles at \$7,500 per mile.

Sidetracks, 17.594 miles at \$1,500 per mile.

STEELE COUNTY.**Great Northern Railway Company—**

Branch line, 35.88 miles at \$6,500 per mile.

Sidetracks, 3.10 miles at \$1,500 per mile.

STUTSMAN COUNTY.**Northern Pacific Railway Company—**

Main line, 49.124 miles at \$7,500 per mile.

Branch line, 56.879 miles at \$6,500 per mile.

Sidetracks, 23.845 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 19.10 miles at \$7,000 per mile.

Sidetracks, 2.54 miles at \$1,500 per mile.

TOWNER COUNTY.**Great Northern Railway Company—**

Branch lines, 33.40 miles at \$6,500 per mile.

Sidetracks, 3.19 miles at \$1,500 per mile.

TRAILL COUNTY.**Great Northern Railway Company—**

Main line, 30.33 miles at \$7,500 per mile.

Branch lines, 62.66 miles at \$6,500 per mile.

Sidetracks, 12.75 miles at \$1,500 per mile.

WALSH COUNTY.**Northern Pacific Railway Company—**

Branch lines, 30.193 miles at \$6,500 per mile.

Sidetracks, 5.382 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 24.82 miles at \$7,500 per mile.

Branch lines, 42.26 miles at \$6,500 per mile.

Sidetracks, 8.78 miles at \$1,500 per mile.

WARD COUNTY.

Great Northern Railway Company—

Main line, 93.03 miles at \$7,500 per mile.

Sidetracks, 17.85 miles at \$1,500 per mile.

Dakota & Great Northern Railway Company—

Branch lines, 17.46 miles at \$6,500 per mile.

Sidetracks, 2.13 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 98.42 miles at \$7,000 per mile.

Sidetracks, 10.06 miles at \$1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—

Branch lines, 36.671 miles at \$6,500 per mile.

Sidetracks, 2.973 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 43.18 miles at \$7,000 per mile.

Sidetracks, 6.16 miles at \$1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—

Main line, 63.78 miles at \$7,500 per mile.

Sidetracks, 2.50 miles at \$1,500 per mile.

Mr. Frich offered the following resolution and moved its adoption:

Resolved, That the several express companies within the state of North Dakota be and the same are hereby assessed upon their franchise and other property as follows for the year 1904:

That the Great Northern Express Company be and is hereby assessed upon its franchise and other property of its 1,218.47 miles of property in North Dakota for the sum of \$60,923, being at the rate of \$50 per mile as follows:

Franchise, 1,218.47 miles at \$45 per mile \$	54,831
All other property, 1,218.47 miles at \$5 per mile	6,092

Total	\$ 60,923
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That the Northern Pacific Express Company be and is hereby assessed upon its franchise and other property of its 1,094.214 miles of property in the state of North Dakota for the sum of \$54,710, being at the rate of \$50 per mile as follows:

Franchise, 1,094.214 miles at \$45 per mile .. \$	49,239
All other property, 1,094.214 miles at \$5 per mile	5,471

Total	\$ 54,710
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That the Western Express Company be and is hereby assessed upon its franchise and other property of its 670.17 miles of property in the state of North Dakota for the sum of \$30,156, being at the rate of \$45 per mile as follows:

Franchise, 670.17 miles at \$40 per mile	\$	26,806
All other property, 670.17 miles at \$5 per mile		3,350

Total	\$	30,156
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That the United States Express Company be and is hereby assessed upon its franchise and other property of its 153.31 miles of property in the state of North Dakota for the sum of \$7,665, being at the rate of \$50 per mile as follows:

Franchise, 153.31 miles at \$45 per mile	\$	6,899
All other property, 153.31 miles at \$5 per mile		766

Total	\$	7,665
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That the American Express Company be and is hereby assessed upon its franchise and other property in the state of North Dakota, 14.28 miles of line, for the sum of \$714, being at the rate of \$50 per mile as follows:

Franchise, 14.28 miles at \$45 per mile	\$	643
All other property, 14.28 miles at \$5 per mile		71

Total	\$	714
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And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of the said counties at the assessed valuation per mile, mileage and valuation for each county as shown in the following apportionment:

BARNES COUNTY.

Northern Pacific Express Company—

89.187 miles at \$50 per mile.

Western Express Company—

52.68 miles at \$45 per mile.

BENSON COUNTY.

Great Northern Express Company—

30.98 miles at \$50 per mile.

Northern Pacific Express Company—

64.092 miles at \$50 per mile.

BILLINGS COUNTY.

Northern Pacific Express Company—

45.349 miles at \$50 per mile.

BOTTINEAU COUNTY.

Great Northern Express Company—
22.82 miles at \$50 per mile.

Dakota & Great Northern Railway Company—Great Northern Express Company—
44.79 miles at \$50 per mile.

BURLEIGH COUNTY.

Northern Pacific Express Company—
53.721 miles at \$50 per mile.

Western Express Company—
59.79 miles at \$45 per mile.

CASS COUNTY.

Great Northern Express Company—
136.78 miles at \$50 per mile.

Northern Pacific Express Company—
100.592 miles at \$50 per mile.

Western Express Company—
4.93 miles at \$45 per mile.

United States Express Company—
18.43 miles at \$50 per mile.

CAVALIER COUNTY.

Great Northern Express Company—
46.59 miles at \$50 per mile.

DICKY COUNTY.

Great Northern Express Company—
25.22 miles at \$50 per mile.

Northern Pacific Express Company—
16.366 miles at \$50 per mile.

Western Express Company—
44.35 miles at \$45 per mile.

United States Express Company—
25 miles at \$50 per mile.

American Express Company—
14.28 miles at \$50 per mile.

EDDY COUNTY.

Northern Pacific Express Company—
19.521 miles at \$50 per mile.

EMMONS COUNTY.

- Northern Pacific Express Company—
29.563 miles at \$50 per mile.
Western Express Company—
16.65 miles at \$45 per mile.
United States Express Company—
27.95 miles at \$50 per mile.

FOSTER COUNTY.

- Northern Pacific Express Company—
30.137 miles at \$50 per mile.
Western Express Company—
25.83 miles at \$45 per mile.

GRAND FORKS COUNTY.

- Great Northern Express Company—
120.49 miles at \$50 per mile.
Northern Pacific Express Company—
33.507 miles at \$50 per mile.

GRIGGS COUNTY.

- Northern Pacific Express Company—
36.974 miles at \$50 per mile.

KIDDER COUNTY.

- Northern Pacific Express Company—
30.144 miles at \$50 per mile.

LAMOURE COUNTY.

- Northern Pacific Express Company—
67.911 miles at \$50 per mile.
Western Express Company—
10.42 miles at \$45 per mile.
United States Express Company—
6.61 miles at \$50 per mile.

LOGAN COUNTY.

- Western Express Company—
44.05 miles at \$45 per mile.

M'HENRY COUNTY.

- Great Northern Express Company—
36.67 miles at \$50 per mile.
Dakota & Great Northern Railway Company—Great Northern Ex-
press Company—
13.85 miles at \$50 per mile.
Western Express Company—
41.46 miles at \$45 per mile.

M'INTOSH COUNTY.

Western Express Company—
49.09 miles at \$45 per mile.

United States Express Company—
7.15 miles at \$50 per mile.

M'LEAN COUNTY.

Northern Pacific Express Company—
11.459 miles at \$50 per mile.

Western Express Company—
36.01 miles at \$45 per mile.

MORTON COUNTY.

Northern Pacific Express Company—
76.046 miles at \$50 per mile.

NELSON COUNTY.

Great Northern Express Company—
26.67 miles at \$50 per mile.
Along Dakota & Great Northern Railway, 11.02 miles at \$50
per mile.

PEMBINA COUNTY.

Great Northern Express Company—
66.87 miles at \$50 per mile.

Northern Pacific Express Company—
32.537 miles at \$50 per mile.

PIERCE COUNTY.

Great Northern Express Company—
33.89 miles at \$50 per mile.

Western Express Company—
2 miles at \$45 per mile.

RAMSEY COUNTY.

Great Northern Express Company—
47.21 miles at \$50 per mile.
Along Dakota & Great Northern Railway, 16.70 miles at \$50
per mile.

RANSOM COUNTY.

Northern Pacific Express Company—
41.424 miles at \$50 per mile.

Western Express Company—
23.34 miles at \$45 per mile.

RICHLAND COUNTY.

Great Northern Express Company—
72.93 miles at \$50 per mile.

Northern Pacific Express Company—
46.883 miles at \$50 per mile.

Western Express Company—
62.14 miles at \$45 per mile.

United States Express Company—
50.97 miles at \$50 per mile.

ROLETTE COUNTY.

Great Northern Express Company—
14.74 miles at \$50 per mile.

SARGENT COUNTY.

Great Northern Express Company—
46.63 miles at \$50 per mile.

Northern Pacific Express Company—
37.073 miles at \$50 per mile.

Western Express Company—
36.73 miles at \$45 per mile.

United States Express Company—
17.20 miles at \$50 per mile.

STARK COUNTY.

Northern Pacific Express Company—
58.861 miles at \$50 per mile.

STEELE COUNTY.

Great Northern Express Company—
35.88 miles at \$50 per mile.

STUTSMAN COUNTY.

Northern Pacific Express Company—
106.003 miles at \$50 per mile.

Western Express Company—
19.10 miles at \$45 per mile.

TOWNER COUNTY.

Great Northern Express Company—
33.40 miles at \$50 per mile.

TRAILL COUNTY.

Great Northern Express Company—
92.99 miles at \$50 per mile.

WALSH COUNTY.

Great Northern Express Company—
67.08 miles at \$50 per mile.

Northern Pacific Express Company—
30.193 miles at \$50 per mile.

WARD COUNTY.

Great Northern Express Company—
93.03 miles at \$50 per mile.

Along Dakota & Great Northern Railway, 17.46 miles at \$50
per mile.

Western Express Company—
98.42 miles at \$45 per mile.

WELLS COUNTY.

Northern Pacific Express Company—
36.671 miles at \$50 per mile.

Western Express Company—
43.18 miles at \$45 per mile.

WILLIAMS COUNTY.

Great Northern Express Company—
63.78 miles at \$50 per mile.

Motion carried. Turner, White, Frich, McMillan and Holmes voting "aye."

The board then took up the assessment of lands, exclusive of structures and improvements.

On motion, the board adjourned till 9 a. m., Thursday, August 4, 1904.

THIRD DAY.

FORENOON SESSION.

9 a. m., Thursday, August 4, 1904.

The State Board of Equalization met in the auditor's office pursuant to adjournment.

Governor White presiding.

The following members were present: Turner, Frich, Holmes and McMillan.

The following persons appeared before the board in behalf of their respective counties: Judson LaMoure for Pembina county; W. G. Newton, County Auditor Lewis and Thomas Hall for Cass county; County Auditor Ackerman and Thos. Sunstrud for Grand Forks county; Mr. Parkinson for Stutsman county; M. Erickson for Traill county; O. M. Fraser and Mr. Christianson for Walsh county; G. F. Dullam and F. Leutz for Morton county.

The board then took up the assessment of real estate where left at the adjournment on Wednesday afternoon.

REAL ESTATE—LANDS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of lands in the state, the following values be set, and percentages of increase and decrease as given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau	5	
Burleigh		
Cass		
Cavalier	15	
Dickey		20
Eddy	5	
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan	15	
McHenry	10	
McIntosh		
McLean	10	
Mercer		
Morton	10	
Nelson		
Oliver		
Pembina	10	
Pierce		
Ramsey	10	
Ransom		
Richland	16	
Rolette		
Sargent	5	
Stark	10	
Steele		
Stutsman		
Towner	12	
Traill	22	
Walsh	30	
Ward		
Wells	5	
Williams		15
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman	30	
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Motion carried. White, Turner, Frich, McMillan and Holmes voting "aye."

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

2 o'clock p. m.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding.

The following members were present: Turner, Frich, Holmes and McMillan.

Mr. Davis, superintendent of the Western Express Company appeared before the board in behalf of that company.

The board then proceeded with the assessment of real estate as follows:

REAL ESTATE—TOWN AND CITY LOTS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of town and city lots, exclusive of structures and improvements, the following percentages of increase and decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier		
Dickey		
Eddy		
Emmons		
Foster	10	
Grand Forks	8	
Griswold		
Kidder	15	
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		
Pembina		
Pierce	10	
Ramsey		
Ransom	10	
Richland	10	
Rolette		
Sargent		
Stark		
Steele		
Stutsman		
Towner		
Traill	10	
Walsh	20	
Ward		
Wells	20	
Williams		
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Which motion prevailed. White, Turner, Frich, McMillan and Holmes voting "aye."

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON LANDS.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of structures and other improvements on lands, the following percentages of increase and decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier		
Dickey		
Eddy		
Emmons		
Foster		
Grand Forks	15	
Griggs		10
Kidder		
LaMoure		
Logan		
McHenry	25	
McIntosh		
McLean	20	
Mercer	20	
Morton		
Nelson		10
Oliver	20	
Pembina		
Pierce	10	
Ramsey		
Ransom	10	
Richland	10	
Rolette		
Sargent	10	
Stark		
Steele		
Stutsman		
Towner		
Traill	10	
Walsh	80	
Ward		
Wells		
Williams		
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Which motion prevailed. White, Turner, McMillan, Frich and Holmes voting "aye."

REAL ESTATE—STRUCTURES AND OTHER IMPROVEMENTS ON TOWN AND CITY LOTS.

Moved by Mr. _____ that, for the purpose of equalizing the valuation of structures and improvements on town and city lots, the following percentages of increase and decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh		
Cass	3	
Cavalier		
Dickey		
Eddy		
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan	100	
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		
Pembina		
Pierce		
Ramsey		
Ransom		
Richland		
Rolette		
Sargent		
Stark		
Steele		
Stutsman		
Towner		
Traill	15	
Walsh	10	
Ward		
Wells		
Williams		
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Which motion prevailed. Turner, White, Frich, Holmes and Mc-Millan voting "aye."

On motion the board adjourned until 9 a. m. Friday, August 5, 1904.

FOURTH DAY.

FORENOON SESSION.

9 a. m. Friday, August 5, 1904.

The State Board of Equalization met pursuant to adjournment. Governor White presiding.

The following members were present: Holmes, White, Frich, McMillan and Turner.

The board then took up the assessment of telephone companies as follows:

Mr. Turner offered the following resolution and moved its adoption:

Resolved, That the property of the several telephone companies within the state of North Dakota be and the same are hereby assessed as follows, and the apportionment be made to the several counties of the state as is given in the following statement:

BARNES COUNTY.

Northwestern Telephone Company—

Franchise, 74 miles at \$20 per mile.

Poles, 74 miles at \$50 per mile.

Wire, 402 miles at \$10 per mile.

Total, \$9,200.

Union Telephone Company—

Franchise, poles and wire, 7 miles at \$30 per mile, \$210.

O. A. Beeman Telephone Company—

Franchise, poles and wire, 84 miles at \$30 per mile, \$2,520.

Local exchange, Valley City, \$4,200.

BENSON COUNTY.

Northwestern Telephone Company—

Franchise, 54 miles at \$20 per mile.

Poles, 54 miles at \$50 per mile.

Wire, 136 miles at \$10 per mile.

Total, \$5,140.

Benson County Telephone Company—

Franchise, poles and wire, 40 miles at \$30 per mile, \$1,200.

Local exchange, city of Minnewaukan, \$620.

Leeds Telephone Company—

Local exchange, city of Leeds, \$640.

Northern Telephone Company—

Franchise, poles and wire, 33 miles at \$20 per mile, \$660.

T. E. Smith Telephone Company—

Franchise, poles and wire, 4 miles at \$20 per mile, \$80.

BOTTINEAU COUNTY.**Northern Telephone Company—**

Franchise, poles and wire, 97 miles at \$15 per mile, \$1,455.

Local exchange, city of Bottineau, \$1,600.

Local exchange, Willow City, \$600.

Local exchange, city of Souris, \$550.

BURLEIGH COUNTY.**Bismarck Telephone and Electric Company—**

Franchise, poles and wire, 3 miles at \$30 per mile, \$90.

Local exchange, city of Bismarck, \$2,500.

I. P. Baker—

Franchise, poles and wire, 18 miles at \$10 per mile, \$180.

Bismarck, Washburn & Great Falls Railway Company—

Franchise, poles and wire, 27 miles at \$30 per mile, \$810.

CASS COUNTY.**Northwestern Telephone Company—**

Franchise, 153 miles at \$20 per mile.

Poles, 153 miles at \$50 per mile.

Wire, 1,156 miles at \$10 per mile.

Total, \$22,270.

Northwestern Telephone Company—

Local exchange, city of Fargo, \$25,000.

Union Telephone Company—

Franchise, poles and wire, 32½ miles at \$30 per mile, \$975.

Amenia & Sharon Land Company—

Franchise, poles and wire, 16 miles at \$25 per mile, \$400.

S. G. More Company—

Franchise, poles and wire, 21 miles at \$25 per mile, \$525.

Kindred Telephone Company—

Local exchange, city of Kindred, \$250.

Casselton Telephone Company—

Local exchange, city of Casselton, \$1,500.

Franchise, poles and wire, 36 miles at \$30 per mile, \$1,080.

Hunter Telephone Company—

Franchise, poles and wire, 40 miles at \$25 per mile, \$1,000.

Local exchange, city of Hunter, \$500.

Local exchange, city of Grandin, \$340.

E. O. Paulson—

Franchise, poles and wire, 50 miles at \$25 per mile, \$1,250.

CAVALIER COUNTY.

Northwestern Telephone Company—

Franchise, 48 miles at \$20 per mile.

Poles, 48 miles at \$50 per mile.

Wire, 151 miles at \$10 per mile.

Total, \$4,870.

Milton Telephone Exchange—

Local exchange, city of Milton, \$550.

Robert McGrath Telephone Company—

Local exchange, village of Hannah, \$400.

Langdon Telephone Exchange Company—

Local exchange, city of Langdon, \$1,000.

DICKEY COUNTY.

Dakota Central Telephone Lines—

Franchise, poles and wire, 100 miles at \$30 per mile, \$3,000.

Local exchange, city of Ellendale, \$550.

Local exchange, city of Oakes, \$800.

LaMoure & Dickey County Telephone Company—

Franchise, poles and wire, 4½ miles at \$25 per mile, \$112.

Leiby's Telephone Exchange—

Local exchange, city of Ellendale, \$600.

EDDY COUNTY

Northwestern Telephone Company—

Franchise, 21 miles at \$20 per mile.

Poles, 21 miles at \$50 per mile.

Wire, 42 miles at \$10 per mile.

Total, \$1,890.

Nixon & Oglesby Telephone Company—

Local exchange, city of New Rockford, \$1,050.

North Dakota Telephone & Electric Light Company—

Franchise, poles and wire, 13 miles at \$30 per mile, \$390.

North Dakota Central Telephone Company—

Franchise, poles and wire, 12 miles at \$30 per mile, \$360.

EMMONS COUNTY.

Dakota Central Telephone Lines—

Franchise, poles and wire, 61 miles at \$30 per mile, \$1,830.

Local exchange, Linton, \$350.

Local exchange, Hazelton, \$100.

FOSTER COUNTY.

Northwestern Telephone Company—

Franchise, 33 miles at \$20 per mile.

Poles, 33 miles at \$50 per mile.

Wire, 110 miles at \$10 per mile.

Total, \$3,410.

North Dakota Central Telephone Company—

Franchise, poles and wire, 10 miles at \$30 per mile, \$300.

Local exchange, city of Carrington, \$910.

GRAND FORKS COUNTY.

Northwestern Telephone Company—

Franchise, 151 miles at \$20 per mile.

Poles, 151 miles at \$50 per mile.

Wire, 1,006 miles at \$10 per mile.

Total, \$20,630.

Northwestern Telephone Company—

Local exchange, city of Grand Forks, \$20,000.

Red River Valley Telephone Company—

Franchise, poles and wire, 58½ miles at \$30 per mile, \$1,755.

Local exchange, Northwood, \$860.

North Dakota Telephone Company—

Franchise, poles and wire, 26¼ miles at \$30 per mile, \$788.

Larimore Telephone Company—

Local exchange, city of Larimore, \$2,000.

GRIGGS COUNTY.

Northwestern Telephone Company—

Franchise, 16 miles at \$20 per mile.

Poles, 16 miles at \$50 per mile.

Wire, 32 miles at \$10 per mile.

Total, \$1,440.

Cooperstown Telephone Exchange Company—

Franchise, poles and wire, 51 miles at \$30 per mile, \$1,530.

Local exchange, city of Cooperstown, \$1,500.

LAMOURE COUNTY.

Northwestern Telephone Company—

Franchise, 13 miles at \$20 per mile.

Poles, 13 miles at \$50 per mile.

Wire, 27 miles at \$20 per mile.

Total, \$1,180.

Dakota Central Telephone Lines—

Franchise, poles and wire, 26 miles at \$30 per mile, \$780.

Local exchange, city of LaMoure, \$500.

Local exchange, city of Kulm, \$300.

Farmers' Telephone Line—

Franchise, poles and wire, 7 miles at \$20 per mile, \$140.

LaMoure & Dickey County Telephone Company—

Franchise, poles and wire, 8½ miles at \$25 per mile, \$213.

M'INTOSH COUNTY.**Dakota Central Telephone Lines—**

Franchise, poles and wire, 18 miles at \$30 per mile, \$540.

M'HENRY COUNTY.**North Dakota Central Telephone Company—**

Franchise, poles and wire, 6 miles at \$30 per mile, \$180.

M'LEAN COUNTY.**I. P. Baker—**

Franchise, poles and wire, 18 miles at \$10 per mile, \$180.

North Dakota Central Telephone Company—

Franchise, poles and wire, 5 miles at \$30 per mile, \$150.

Bismarck, Washburn & Great Falls Railway Company—

Franchise, poles and wire, 31 miles at \$30 per mile, \$930.

MORTON COUNTY.**Mandan Telephone Company—**

Franchise, poles and wire, 10 miles at \$30 per mile, \$300.

Local exchange, city of Mandan, \$1,660.

Mandan Northwestern Telephone Company—

Franchise, poles and wire, 16 miles at \$20 per mile, \$320.

Tavis & Moore—

Franchise, poles and wire, 2 miles at \$20 per mile, \$40.

Local exchange, city of Glenullin, \$470.

Missouri Valley Telephone Company—

Franchise, poles and wire, 60 miles at \$30 per mile, \$1,800.

Local exchange, city of New Salem, \$500.

Bismarck, Telephone & Electric Company—

Franchise, poles and wire, 2½ miles at \$30 per mile, \$75.

NELSON COUNTY.**Northwestern Telephone Company—**

Franchise, 38 miles at \$20 per mile.

Poles, 38 miles at \$50 per mile.

Wire, 175 miles at \$10 per mile.

Total, \$4,410.

Lakota Telephone Company—

Franchise, poles and wire, 21 miles at \$30 per mile, \$630.

Local exchange, city of Lakota, \$1,640.

North Dakota Telephone Company—

Franchise, poles and wire, 61 miles at \$30 per mile, \$1,830.

Michigan City Telephone Exchange—

Local exchange, Michigan City, \$460.

OLIVER COUNTY.

Mandan Northwestern Telephone Company—

Franchise, poles and wire, $10\frac{1}{2}$ miles at \$20 per mile, \$210.

PEMBINA COUNTY.

Northwestern Telephone Company—

Franchise, $84\frac{1}{2}$ miles at \$20 per mile.

Poles, $84\frac{1}{2}$ miles at \$50 per mile.

Wire, 351 miles at \$10 per mile.

Total, \$9,425.

PIERCE COUNTY.

Northern Telephone Company—

Franchise, poles and wire, 33 miles at \$20 per mile, \$660.

North Dakota Central Telephone Company—

Franchise, poles and wire, 2 miles at \$30 per mile, \$60.

RAMSEY COUNTY.

Northwestern Telephone Company—

Franchise, 59 miles at \$20 per mile.

Poles, 59 miles at \$50 per mile.

Wire, 202 miles at \$10 per mile.

Total, \$6,150.

Northwestern Telephone Company—

Local exchange, city of Edmore, \$1,000.

North Dakota Telephone Company—

Franchise, poles and wire, $47\frac{1}{4}$ miles at \$30 per mile, \$1,417.

Devils Lake Improvement Company—

Local exchange, city of Devils Lake, \$2,500.

Forstaff Telephone Company—

Local exchange, city of Crary, \$300.

Churches Ferry Telephone Company—

Local exchange, Churches Ferry, \$700.

RANSOM COUNTY.

Northwestern Telephone Company—

Franchise, 46 miles at \$20 per mile.

Poles, 46 miles at \$50 per mile.

Wire, 110 miles at \$10 per mile.

Total, \$4,320.

Great Western Telephone Company—

Franchise, poles and wire, 10 miles at \$50 per mile, \$500.

Local exchange, city of Lisbon, \$1,410.

RICHLAND COUNTY.

Northwestern Telephone Company—

Franchise, 28 miles at \$20 per mile.

Poles, 28 miles at \$50 per mile.

Wire, 278 miles at \$10 per mile.

Total, \$4,740.

Abercrombie Telephone Line—

Franchise, poles and wire, 22 miles at \$30 per mile, \$660.

Local exchange, Abercrombie, \$240.

Great Western Telephone Company—

Franchise, poles and wire, 114 miles at \$50 per mile, \$5,700.

Local exchange, city of Wahpeton, \$2,000.

Local exchange, city of Fairmount, \$250.

Local exchange, city of Hankinson, \$1,000.

Local exchange, city of Wyndmere, \$320.

Dakota Central Telephone Lines—

Franchise, poles and wire, 30 miles at \$30 per mile, \$900.

Local exchange, city of Lidgerwood, \$640.

ROLETTE COUNTY.

St. John's Telephone Company—

Franchise, poles and wire, 25 miles at \$20 per mile, \$500.

SARGENT COUNTY.

Great Western Telephone Company—

Franchise, poles and wire, 76 miles at \$50 per mile, \$3,800.

Local exchange, city of Forman, \$270.

Local exchange, city of Milnor, \$350.

Dakota Central Telephone Lines—

Franchise, poles and wire, 43 miles at \$30 per mile, \$1,290.

Local exchange, city of Cogswell, \$220.

Local exchange, city of Havana, \$50.

STARK COUNTY.

Missouri Valley Telephone Company—

Franchise, poles and wire, 37 miles at \$30 per mile, \$1,110.

Local exchange, city of Dickinson, \$1,500.

STEELE COUNTY.

Northwestern Telephone Company—

Franchise, 3 miles at \$20 per mile.

Poles, 3 miles at \$50 per mile.

Wire, 6 miles at \$10 per mile.

Total, \$270.

Union Telephone Company—

Franchise, poles and wire, 139 miles at \$30 per mile, \$4,170.

Local exchange, city of Hope, \$1,290.

Steele Telephone & Electric Company—

Local exchange, city of Sherbrooke, \$500.

STUTSMAN COUNTY.

Northwestern Telephone Company—

Franchise, 30 miles at \$20 per mile.

Poles, 30 miles at \$50 per mile.

Wire, 106 miles at \$10 per mile.

Total, \$3,160.

Northwestern Telephone Company—

Local exchange, city of Jamestown, \$3,500.

Local exchange, city of Courtenay, \$400.

TOWNER COUNTY.

Northern Telephone Company—

Franchise, poles and wire, 19 miles at \$20 per mile, \$380.

Cando Telephone Exchange—

Local exchange, city of Cando, \$1,000.

TRAILL COUNTY.

Northwestern Telephone Company—

Franchise, 79 miles at \$20 per mile.

Poles, 79 miles at \$50 per mile.

Wire, 490 miles at \$10 per mile.

Total, \$10,430.

Traill County Telephone Company—

Franchise, poles and wire, and all other property, 63½ miles at \$30 per mile, \$1,905.

Local exchange, city of Hillsboro, \$1,750.

Red River Valley Telephone Company—

Franchise, poles and wire, and all other property, 146 miles at \$30 per mile, \$4,380.

Local exchange, city of Hatton, \$500.

Local exchange, city of Buxton, \$490.

Local exchange, city of Portland, \$540.

Local exchange, city of Reynolds, \$340.

Union Telephone Company—

Franchise, poles and wire, and all other property, 15 miles at \$30 per mile, \$450.

Mayville Telephone Exchange Company—

Local exchange, city of Mayville, \$1,050.

North Dakota Telephone Company—

Franchise, poles and wire, 12 miles at \$30 per mile, \$360.

WALSH COUNTY.

Northwestern Telephone Company—

Franchise, 133 miles at \$20 per mile.

Poles, 133 miles at \$50 per mile.

Wire, 568 miles at \$10 per mile.

Total, \$14,990.

Northwestern Telephone Company—

Local exchange, city of Grafton, \$3,000.

WARD COUNTY.

Northern Telephone Company—

Franchise, poles and wire, 112 miles at \$15 per mile, \$1,680.

Northwestern Dakota Telephone Company—

Franchise, poles and wire, 32 miles at \$20 per mile, \$640.

Minot Light & Telephone Company—

Local exchange, city of Minot, \$2,000.

WELLS COUNTY.

North Dakota Central Telephone Company—

Franchise, poles and wire, 57¼ miles at \$30 per mile, \$1,718.

Local exchange, city of Fessenden, \$200.

WILLIAMS COUNTY.

Williston & Buford Telephone Company—

Franchise, poles and wire, 28 miles at \$20 per mile, \$560.

Local exchange, city of Williston, \$1,000.

On motion the board adjourned until 2 o'clock p. m.

AFTERNOON SESSION.

2 o'clock p. m.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding.

The following members were present: White, Turner, Frich, Holmes and McMillan.

Jos. M. Kelly appeared before the board in behalf of the Farmers' Grain & Shipping Company of Devils Lake.

Mr. Davis, superintendent of the Western Express Company, again appeared before the board in behalf of that company.

The communication of the Devils Lake Improvement Company in regard to the assessment of their property for 1903 was considered and filed.

The board then took up the assessment of telegraph companies.

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the Western Union Telegraph Company be and is hereby assessed for the sum of \$187,847 upon their interest in the 2,348.087 miles of Western Union Telegraph line in the state of North Dakota for the year 1904, being at the rate of \$80 per mile as follows:

Franchise, 2,348.087 miles at \$40 per mile \$	93,924
All other property, 2,348.087 miles at \$40 per mile	93,923
Total	\$ 187,846

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon the 611.97 miles of telegraph line owned by the said railway company and operated and controlled as the "Commercial Telegraph Department" of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, for the sum of \$36,718, being at the rate of \$60 per mile upon its line in the state of North Dakota for the year 1904, as follows:

Franchise, 611.97 miles at \$30 per mile \$	18,359
All other property, 611.97 miles at \$30 per mile	18,359
Total	\$ 36,718

And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of the said counties at the assessed valuation per mile, valuation and mileage for each county as shown in the following apportionment:

BARNES COUNTY.

Western Union Telegraph Company—

N. P. Ry. line, 89.187 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 52.68 miles at \$60 per mile.

BENSON COUNTY.

Western Union Telegraph Company—

G. N. Ry., 30.98 miles at \$80 per mile.

N. P. Ry., 64.092 miles at \$80 per mile.

BILLINGS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 45.349 miles at \$80 per mile.

BOTTINEAU COUNTY.

Western Union Telegraph Company—

G. N. Ry., 22.820 miles at \$80 per mile.

BURLEIGH COUNTY.

Western Union Telegraph Company—

N. P. Ry., 53.726 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 32.60 miles at \$60 per mile.

CASS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 75.292 miles at \$80 per mile.

G. N. Ry., 124 miles at \$80 per mile.

C., M. & St. P. Ry., 18.43 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 4.93 miles at \$60 per mile.

CAVALIER COUNTY.

Western Union Telegraph Company—

G. N. Ry., 46.59 miles at \$80 per mile.

DICKEY COUNTY.

Western Union Telegraph Company—

N. P. Ry., 16.374 miles at \$80 per mile.

G. N. Ry., 25.22 miles at \$80 per mile.

C., M. & St. P. Ry., 25 miles at \$80 per mile.

C. & N. W. Ry., 14.28 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 44.35 miles at \$60 per mile.

EDDY COUNTY.

Western Union Telegraph Company—

N. P. Ry., 19.521 miles at \$80 per mile.

EMMONS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 29.32 miles at \$80 per mile.

C., M. & St. P. Ry., 27.962 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 16.65 miles at \$60 per mile.

FOSTER COUNTY.

Western Union Telegraph Company—

N. P. Ry., 30.154 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 25.83 miles at \$60 per mile.

GRAND FORKS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 33.507 miles at \$80 per mile.

G. N. Ry., 120.49 miles at \$80 per mile.

GRIGGS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 36.974 miles at \$80 per mile.

KIDDER COUNTY.

Western Union Telegraph Company—

N. P. Ry., 30.144 miles at \$80 per mile.

LAMOURE COUNTY.

Western Union Telegraph Company—

N. P. Ry., 67.911 miles at \$80 per mile.

C., M. & St. P. Ry., 6.61 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 10.42 miles at \$60 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 44.05 miles at \$60 per mile.

M'LEAN COUNTY.

Western Union Telegraph Company—

N. P. Ry., 10.846 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 5 miles at \$60 per mile.

M'INTOSH COUNTY.

Western Union Telegraph Company—

C., M. & St. P. Ry., 7.15 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 49.09 miles at \$60 per mile.

M'HENRY COUNTY.

Western Union Telegraph Company—

G. N. Ry., 36.67 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 41.46 miles at \$60 per mile.

MORTON COUNTY.

Western Union Telegraph Company;—

N. P. Ry., 76.046 miles at \$80 per mile.

NELSON COUNTY.

Western Union Telegraph Company—

G. N. Ry., 26.67 miles at \$80 per mile.

PEMBINA COUNTY.

Western Union Telegraph Company—

N. P. Ry., 32.537 miles at \$80 per mile.

G. N. Ry., 66.87 miles at \$80 per mile.

PIERCE COUNTY.

Western Union Telegraph Company—

G. N. Ry., 33.85 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 2 miles at \$60 per mile.

RAMSEY COUNTY.

Western Union Telegraph Company—

G. N. Ry., 47.21 miles at \$80 per mile.

RANSOM COUNTY.

Western Union Telegraph Company—

N. P. Ry., 41.424 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 23.34 miles at \$60 per mile.

RICHLAND COUNTY.

Western Union Telegraph Company—

N. P. Ry., 31.5 miles at \$80 per mile.

G. N. Ry., 72.93 miles at \$80 per mile.

C., M. & St. P. Ry., 50.97 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, main line, 45.06 miles at \$60 per mile; branch, 17.08 miles at \$60 per mile.

ROLETTE COUNTY.

Western Union Telegraph Company—

G. N. Ry., 14.74 miles at \$80 per mile.

SARGENT COUNTY.

Western Union Telegraph Company—

N. P. Ry., 37.064 miles at \$80 per mile.

G. N. Ry., 46.63 miles at \$80 per mile.

C., M. & St. P. Ry., 17.2 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 36.73 miles at \$60 per mile.

STARK COUNTY.

Western Union Telegraph Company—

N. P. Ry., 58.861 miles at \$80 per mile.

STEELE COUNTY.

Western Union Telegraph Company—

G. N. Ry., 35.88 miles at \$80 per mile.

STUTSMAN COUNTY.

Western Union Telegraph Company—

N. P. Ry., 106.003 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line 19.10 miles at \$60 per mile.

TOWNER COUNTY.

Western Union Telegraph Company—

G. N. Ry., 33.4 miles at \$80 per mile.

TRAILL COUNTY.

Western Union Telegraph Company—

G. N. Ry., 92.99 miles at \$80 per mile.

WALSH COUNTY.

Western Union Telegraph Company—

N. P. Ry., 30.193 miles at \$80 per mile.

G. N. Ry., 67.08 miles at \$80 per mile.

WARD COUNTY.

Western Union Telegraph Company—

G. N. Ry., 93.03 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 98.42 miles at \$60 per mile.

WELLS COUNTY.

Western Union Telegraph Company—

N. P. Ry., 37.33 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—(commercial telegraph department)—

Soo line, 43.18 miles at \$60 per mile.

WILLIAMS COUNTY.

Western Union Telegraph Company—

G. N. Ry., 63.78 miles at \$80 per mile.

Motion carried. Turner, White, Frich, McMillan and Holmes voting "aye."

The board took up the consideration of personal property, and it was decided after careful consideration that the following classes of property be left as returned by the county auditors: Nos. 6a, 6b, 6c, 7, 12, 13, 14, 17, 18, 19, 21, 23, 24, 27 and 28.

Class No. 6a. Sleighs and sleds.

Class No. 6b. Bicycles.

Class No. 6c. Wagons carriages and all other wheeled vehicles.

Class No. 7. Melodeons, organs and other musical instruments.

Class No. 12. Gold and silver plate and plated ware.

Class No. 13. Diamonds, watches and jewelry.

Class No. 14. Franchises, annuities, royalties and patent rights.

Class No. 17. Manufacturers' material and manufactured goods.

Class No. 18. Manufacturers' tools, implements and machinery, including engines and boilers.

Class No. 19. Moneys, other than that of banks, bankers and brokers.

Class No. 20. Credits, other than that of banks, bankers or brokers.

Class No. 21. Bonds and stock, other than bank stock.

Class No. 23. Shares of capital stock—foreign companies and associations.

Class No. 24. Stock and furniture of sample rooms, eating rooms, billiard and similar tables.

Class No. 27. Gas and water mains and pipes.

Class No. 28. All other property.

Class No. 15 was then taken up (steamboats and vessels of every description), and Mr. Turner moved that for the purpose of equalizing the assessed valuation of steamboats and vessels of every description the following percentages of increase be made in the counties named:

Bottineau county, 45 per cent increase.

Ramsey county, 25 per cent increase.

Motion carried. White, Frich, Turner, McMillan and Holmes voting "aye."

Personal property classes were then taken up in the order following, and the changes as made are shown in the following statements:

CLASS NO. 16—GOODS AND MERCHANDISE.

Moved by Mr. McMillan that, for the purpose of equalizing the valuation of goods and merchandise, the following percentages of increase and decrease be made in the counties for which changes are shown:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh	15	
Cass		
Cavalier	5	
Dickey		
Eddy	20	
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder	30	
LaMoure		
Logan		
McHenry	5	
McIntosh		
McLean		
Mercer		
Morton	10	
Nelson		
Oliver		
Pembina		
Pierce	30	
Ramsey	5	
Ransom	20	
Richland		
Rolette		
Sargent		
Stark	30	
Steele		
Stutsman		
Towner	25	
Traill	10	
Walsh	35	
Ward		
Wells	20	
Williams	10	
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Which motion prevailed. Turner, White, McMillan, Holmes and Frich voting "aye."

CLASS NO. 10—AGRICULTURAL TOOLS, IMPLEMENTS AND MACHINERY.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of agricultural tools, implements and machinery, the following percentages of increase or decrease be made to equal the equalized valuations among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	45	.....
Benson .....	.....	.....
Billings .....	.....	.....
Bottineau	20	.....
Burleigh	10	.....
Cass .....	.....	.....
Cavalier	10	.....
Dickey .....	.....	.....
Eddy	30	.....
Emmons .....	.....	.....
Foster	20	.....
Grand Forks	15	.....
Griggs .....	.....	.....
Kidder .....	.....	.....
LaMoure	10	.....
Logan	10	.....
McHenry .....	.....	.....
McIntosh .....	.....	.....
McLean .....	.....	.....
Mercer .....	.....	.....
Morton .....	.....	.....
Nelson .....	.....	.....
Oliver .....	.....	.....
Pembina .....	.....	.....
Pierce .....	.....	.....
Ramsey	40	.....
Ransom	40	.....
Richland	40	.....
Rolette	10	.....
Sargent	20	.....
Stark .....	.....	.....
Steele	20	.....
Stutsman .....	.....	.....
Towner	20	.....
Trail	100	.....
Walsh	30	.....
Ward .....	.....	.....
Wells	25	.....
Williams .....	.....	.....
Unorganized Stark .....	.....	.....
McKenzie, Wallace and Dunn .....	.....	.....
Old Williams .....	.....	.....
Bowman .....	.....	.....
Hettinger (Range 93 West) .....	.....	.....
Hettinger (Range 93 East) .....	.....	.....
Allred (reported by Williams) .....	.....	.....

Which motion prevailed. White, Turner, Frich, Holmes and McMillan voting "aye."

CLASS NO. 9—HOUSEHOLD FURNITURE.

Moved by Mr. McMillan that, for the purpose of equalizing the assessed valuation of household furniture in the several counties of the state, the following percentages of increase or decrease be made:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	100	
Billings		
Bottineau		
Burleigh	10	
Cass		
Cavalier		
Dickey		
Eddy	100	
Emmons		
Foster	20	
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton	10	
Nelson		20
Oliver		
Pembina		
Pierce		
Ramsey	10	
Ransom	20	
Richland		
Rolette		
Sargent		
Stark		
Steele	25	
Stutsman		
Towner	20	
Traill	80	
Walsh	10	
Ward		
Wells	25	
Williams		
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allied (reported by Williams)		

Motion carried. Turner, Frich, McMillan, Holmes and White voting "aye."

CLASS NO. 8—PIANOFORTES.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of pianofortes, the value be and is hereby fixed at \$70 each, and the percentages of increase or decrease as given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	50	
Benson	47	
Billings	25	
Bottineau		
Burleigh		
Cass		2
Cavalier	74	
Dickey	142	
Eddy	3	
Emmons	29	
Foster		
Grand Forks		
Griggs	2	
Kidder	4	
LaMoure		
Logan	230	
McHenry	130	
McIntosh	43	
McLean	79	
Mercer		
Morton	24	
Nelson		
Oliver	55	
Pembina		
Pierce		5
Ramsey	35	
Ransom	50	
Richland	40	
Rolette	18	
Sargent	16	
Stark	8	
Steele	15	
Stutsman		
Towner	2	
Traill	73	
Walsh	40	
Ward		5
Wells	6	
Williams	5	
Unorganized Stark	211	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	40	

Motion carried. McMillan, Turner, Frich, White and Holmes voting "aye."

CLASS NO. 11B—ENGINES AND BOILERS.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of engines and boilers, the following percentages of increase or decrease be made to equal the equalized valuations among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	40	
Benson	19	
Billings		
Bottineau		8
Burleigh		
Cass	7	
Cavalier	130	
Dickey	27	
Eddy	31	
Emmons		51
Foster	30	
Grand Forks	81	
Griggs		26
Kidder	65	
LaMoure	21	
Logan	80	
McHenry	28	
McIntosh		51
McLean		
Mercer		50
Morton		38
Nelson	18	
Oliver		
Pembina	10	
Pierce		
Ramsey	46	
Ransom	52	
Richland	50	
Rolette	5	
Sargent		10
Stark	75	
Steele	12	
Stutsman		18
Towner		30
Traill	86	
Walsh	50	
Ward		
Wells	6	
Williams		45
Unorganized Stark	61	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	50	

Motion carried. Turner, White, Frich, Holmes and McMillan voting "aye."

CLASS NO. 11A—SEPARATORS AND HORSEPOWERS.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of separators and horsepowers, the following percentages of increase or decrease be made to equal the equalized valuations among the several counties of the state:

County	Per Cent Increase	Per Cent Decrease
Barnes	8	
Benson		14
Billings		
Bottineau		11
Burleigh		
Cass	6	
Cavalier	105	
Dickey	38	
Eddy	3	
Emmons		4
Foster	5	
Grand Forks	38	
Griggs		23
Kidder	49	
LaMoure		8
Logan	31	
McHenry		10
McIntosh		54
McLean	24	
Mercer	160	
Morton		18
Nelson	9	
Oliver		
Pembina	6	
Pierce		5
Ramsey	21	
Ransom	50	
Richland	24	
Rolette		20
Sargent		16
Stark		43
Steele	22	
Stutsman		26
Towner	3	
Trail	34	
Walsh	50	
Ward		13
Wells	61	
Williams	8	
Unorganized Stark		57
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	140	

Which motion prevailed. Turner, White, Frich, Holmes and Mc-Millan voting "aye."

On motion the board adjourned until 9 a. m., Saturday, August 6th.

FIFTH DAY.

FORENOON SESSION.

9 a. m., Saturday, August 6, 1904.

The State Board of Equalization met pursuant to adjournment.
Governor White presiding.

The following members were present: Turner, White, Frich, Mc-Millan and Holmes.

W. N. Nuessle appeared before the board in regard to assessment of bank stocks in McLean county.

The board continued with the assessment of bank stocks.

On motion the board adjourned until 2 p. m.

AFTERNOON SESSION.

2 o'clock p. m..

The State Board of Equalization met pursuant to adjournment.
Governor White presiding.

The following members were present: Turner, Frich, White, Mc-Millan and Holmes.

The board took up the assessment of bank stocks where left at the forenoon session and personal property classes as follows:

The classes of personal property numbered 25a, 25b and 25c on the abstract sheet were taken up and each and all of them duly considered, and it was decided that no changes were necessary. Mr. Turner moved that the classes numbered as follows and containing returns for personal property as given be left as returned by county boards and no change made:

Class No. 25a. Elevators.

Class No. 25b. Warehouses and all others.

Class No. 25c. Grain therein.

Motion carried.

CLASS NO. 22—SHARES OF BANK STOCK.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of shares of bank stock, the following percentages of increase or decrease be made in the counties for which changes are shown:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	10	
Billings		
Bottineau		
Burleigh		
Cass	25	
Cavalier		
Dickey		15
Eddy		
Emmons		
Foster		
Grand Forks		15
Griggs		
Kidder		
LaMoure		30
Logan		
McHenry		20
McIntosh		20
McLean		40
Mercer		
Morton	20	
Nelson		
Oliver		
Pembina		
Pierce		
Ramsey	10	
Ransom	10	
Richland		
Rolette		
Sargent		
Stark	40	
Steele	10	
Stutsman		
Towner		
Traill	35	
Walsh	25	
Ward		
Wells		
Williams	100	
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Motion carried. McMillan, Frich, Turner, White and Holmes voting "aye."

CLASS NO. 26—IMPROVEMENTS, EXCEPT PLOWING, ON UNITED STATES OR RAILROAD LANDS.

Moved by Mr. Holmes that the following percentages of increase or decrease be made in the valuation returned for improvements, except plowing, on United States and railroad lands:

County	Per Cent Increase	Per Cent Decrease
Barnes	10	.....
Benson
Billings
Bottineau
Burleigh
Cass	10	.....
Cavalier
Dickey
Eddy
Emmons
Foster
Grand Forks
Griggs
Kidder
LaMoure
Logan
McHenry
McIntosh
McLean
Mercer
Morton	50	.....
Nelson
Oliver
Pembina
Pierce
Ramsey
Ransom
Richland
Rolette
Sargent
Stark	20	.....
Steele
Stutsman
Towner
Traill
Walsh
Ward
Wells
Williams
Unorganized Stark
McKenzie, Wallace and Dunn
Old Williams
Bowman
Hettinger (Range 93 West)
Hettinger (Range 93 East)
Allied (reported by Williams)

Motion carried. Holmes, Turner, Frich, White and McMillan voting "aye."

CLASS NO. 1—HORSES—ONE YEAR OLD.

Moved by Mr. McMillan that, for the purpose of equalizing the assessed valuation of horses one year old, the value be fixed as given for each county, and the percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes .....	.....	8'
Benson	8	.....
Billings	20	.....
Bottineau .....	.....	.....
Burleigh .....	.....	.....
Cass .....	.....	.....
Cavalier	40	.....
Dickey .....	.....	.....
Eddy .....	.....	.....
Emmons	20	.....
Foster .....	.....	.....
Grand Forks .....	.....	.....
Griggs	12	.....
Kidder .....	.....	.....
LaMoure .....	.....	.....
Logan	16	.....
McHenry	10	.....
McIntosh	20	.....
McLean	3	.....
Mercer .....	.....	.....
Morton .....	.....	.....
Nelson .....	.....	.....
Oliver .....	.....	5
Pembina .....	.....	.....
Pierce .....	.....	.....
Ramsey .....	.....	.....
Ransom	40	.....
Richland	2	.....
Rolette .....	.....	18'
Sargent	20	.....
Stark	20	.....
Steele	8	.....
Stutsman .....	.....	.....
Towner	23	.....
Traill	40	.....
Walsh	20	.....
Ward	20	.....
Wells	34	.....
Williams	44	.....
Unorganized Stark	20	.....
McKenzie, Wallace and Dunn .....	.....	.....
Old Williams .....	.....	.....
Bowman .....	.....	.....
Hettinger (Range 93 West) .....	.....	.....
Hettinger (Range 93 East) .....	.....	.....
Allred (reported by Williams)	50	.....

Motion carried. McMillan. Turner, White, Holmes and Frich voting "aye."

CLASS NO. 1—HORSES—TWO YEARS OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of horses two years old, the assessed valuation be fixed as given for each county, and the percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes .....	.....	7
Benson .....	.....	.....
Billings	20	.....
Bottineau .....	.....	.....
Burleigh .....	.....	.....
Cass .....	.....	.....
Cavalier	10	.....
Dickey	10	.....
Eddy	5	.....
Emmons	21	.....
Foster .....	.....	.....
Grand Forks .....	.....	.....
Griggs	10	.....
Kidder .....	.....	.....
LaMoure .....	.....	.....
Logan	13	.....
McHenry	18	.....
McIntosh	20	.....
McLean	14	.....
Mercer .....	.....	.....
Morton .....	.....	.....
Nelson .....	.....	.....
Oliver	20	.....
Pembina .....	.....	.....
Pierce .....	.....	.....
Ramsey	3	.....
Ransom	50	.....
Richland .....	.....	.....
Rolette	5	.....
Sargent	9	.....
Stark	13	.....
Steele	10	.....
Stutsman	4	.....
Towner	12	.....
Traill	11	.....
Walsh	20	.....
Ward	13	.....
Wells	10	.....
Williams	18	.....
Unorganized Stark	13	.....
McKenzie, Wallace and Dunn .....	.....	.....
Old Williams .....	.....	.....
Bowman .....	.....	.....
Hettinger (Range 93 West) .....	.....	.....
Hettinger (Range 93 East) .....	.....	.....
Allred (reported by Williams)	20	.....

Motion carried. Holmes, White, McMillan, Frich and Turner voting "aye."

CLASS NO. 1—HORSES—THREE YEARS OLD AND OVER.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of horses three years old and over, the assessed valuation be fixed as given for each county, and the percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes .....	.....	.....
Benson	10	.....
Billings	35	.....
Bottineau .....	.....	.....
Burleigh	4	.....
Cass .....	.....	.....
Cavalier	10	.....
Dickey .....	.....	15
Eddy .....	.....	.....
Emmons	10	.....
Foster .....	.....	.....
Grand Forks .....	.....	.....
Griggs	6	.....
Kidder .....	.....	.....
LaMoure .....	.....	.....
Logan	20	.....
McHenry	13	.....
McIntosh	4	.....
McLean	20	.....
Mercer	8	.....
Morton .....	.....	.....
Nelson .....	.....	.....
Oliver	18	.....
Pembina .....	.....	.....
Pierce	4	.....
Ramsey .....	.....	.....
Ransom	33	.....
Richland .....	.....	.....
Rolette	8	.....
Sargent	7	.....
Stark .....	.....	.....
Steele	4	.....
Stutsman .....	.....	.....
Towner	12	.....
Traill	10	.....
Walsh	2	.....
Ward	4	.....
Wells	10	.....
Williams	3	.....
Unorganized Stark .....	.....	.....
McKenzie, Wallace and Dunn .....	.....	.....
Old Williams .....	.....	.....
Bowman .....	.....	.....
Hettinger (Range 93 West) .....	.....	.....
Hettinger (Range 93 East) .....	.....	.....
Allred (reported by Williams)	6	.....

Motion carried. Holmes, Frich, Turner, White and McMillan voting "aye."

CLASS NO. 1—HORSES—STALLIONS KEPT FOR SERVICE

Moved by Mr. McMillan that, for the purpose of equalizing the assessed valuation of stallions kept for service, the value be and is hereby fixed at \$150 each, and the percentages of increase or decrease be made in the different counties to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	85	
Benson	20	
Billings	50	
Bottineau		
Burleigh		
Cass	6	
Cavalier	85	
Dickey	4	
Eddy	18	
Emmons	50	
Foster		
Grand Forks		
Griggs	30	
Kidder		
LaMoure		
Logan	40	
McHenry	135	
McIntosh	108	
McLean	30	
Mercer	6	
Morton	65	
Nelson		
Oliver	90	
Pembina	5	
Pierce	10	
Ramsey	75	
Ransom	50	
Richland		
Rolette	10	
Sargent	15	
Stark	50	
Steele	60	
Stutsman	6	
Towner	10	
Traill	85	
Walsh	65	
Ward	75	
Wells	108	
Williams	45	
Unorganized Stark	50	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	50	

Motion carried. Holmes, Frich, McMillan, Turner and White voting "aye."

CLASS NO. 2—CATTLE—ONE YEAR OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of cattle one year old, the value be and is hereby fixed at \$7 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		10
Billings		30
Bottineau		10
Burleigh		10
Cass		10
Cavalier	40	
Dickey	40	
Eddy		10
Emmons	17	
Foster		10
Grand Forks		10
Griggs	17	
Kidder		10
LaMoure		10
Logan	17	
McHenry	10	
McIntosh		14
McLean	12	
Mercer		10
Morton		10
Nelson	17	
Oliver		4
Pembina		10
Pierce		8
Ramsey		10
Ransom	75	
Richland	10	
Rolette		10
Sargent		10
Stark		10
Steele	16	
Stutsman		10
Towner	35	
Trail	76	
Walsh	45	
Ward		22
Wells	35	
Williams	52	
Unorganized Stark		10
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	20	

Motion carried. Turner, White, Holmes, Frich and McMillan voting "aye."

CLASS NO. 2—CATTLE—TWO YEARS OLD.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of cattle two years old, the value be and is hereby fixed at \$11 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	7	8
Benson		26
Billings		8
Bottineau		8
Burleigh		8
Cass		8
Cavalier	35	
Dickey	37	
Eddy		8
Emmons	10	
Foster		8
Grand Forks		8
Griggs	10	
Kidder		8
LaMoure		8
Logan	10	
McHenry	15	
McIntosh		18
McLean		8
Mercer		8
Morton		8
Nelson	10	
Oliver		
Pembina		8
Pierce		9
Ramsey		8
Ransom	38	
Richland	10	
Rolette		6
Sargent		8
Stark		8
Steele	22	
Stutsman		8
Towner		6
Traill	83	
Walsh	45	
Ward		
Wells	36	
Williams	10	
Unorganized Stark		8
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	17	

Motion carried. White, Turner, Frich, McMillan and Holmes voting "aye."

CLASS NO. 2—CATTLE—COWS, THREE YEARS OLD AND OVER.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of cattle three years old and over (cows), the value be and is hereby fixed at \$12 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		10
Benson		8
Billings		20
Bottineau		7
Burleigh		7
Cass		8
Cavalier		6
Dickey	9	
Eddy		7
Emmons		
Foster		7
Grand Forks		7
Griggs		8
Kidder		20
LaMoure		8
Logan		
McHenry		5
McIntosh		12
McLean		2
Mercer		7
Morton		7
Nelson		
Oliver		14
Pembina		7
Pierce		9
Ramsey		7
Ransom		
Richland		7
Rolette		8
Sargent		7
Stark		8
Steele		
Stutsman		20
Towner		15
Trail	20	
Walsh	7	
Ward		7
Wells		
Williams		10
Unorganized Stark		7
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		12

Motion carried. Turner, Frich, White, McMillan and Holmes voting "aye."

CLASS NO. 2—CATTLE—ALL OTHERS, THREE YEARS OLD AND OVER.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of cattle, all others, three years old and over, the value be and is hereby fixed at \$16 each, and the following percentages of increase or decrease be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	6	.....
Benson .....	.....	10
Billings .....	.....	20
Bottineau .....	.....	10
Burleigh .....	.....	11
Cass .....	.....	11
Cavalier	6	.....
Dickey	15	.....
Eddy .....	.....	14
Emmons .....	.....	.....
Foster .....	.....	11
Grand Forks .....	.....	11
Griggs	6	.....
Kidder .....	.....	10
LaMoure .....	.....	11
Logan .....	.....	.....
McHenry .....	.....	12
McIntosh .....	.....	.....
McLean .....	.....	3
Mercer .....	.....	11
Morton .....	.....	11
Nelson .....	.....	11
Oliver .....	.....	11
Pembina .....	.....	.....
Pierce .....	.....	10
Ramsey	7	.....
Ransom	9	.....
Richland	7	.....
Rolette .....	.....	6
Sargent .....	.....	17
Stark .....	.....	11
Steele	16	.....
Stutsman .....	.....	19
Towner .....	.....	.....
Traill	35	.....
Walsh	7	.....
Ward .....	.....	16
Wells	7	.....
Williams .....	.....	12
Unorganized Stark .....	.....	11
McKenzie, Wallace and Dunn .....	.....	.....
Old Williams .....	.....	.....
Bowman .....	.....	.....
Hettinger (Range 93 West) .....	.....	.....
Hettinger (Range 93 East) .....	.....	.....
Allred (reported by Williams) .....	.....	12

Motion carried. McMillan, Holmes, Frich, Turner and White voting "aye."

CLASS NO. 3—MULES AND ASSES—ONE YEAR OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of mules one year old, the value be and is hereby fixed at \$15 each, and the percentages of increase and decrease as given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	50	
Benson	15	
Billings		25
Bottineau		
Burleigh	25	
Cass		5
Cavalier	35	
Dickey	25	
Eddy		
Emmons	35	
Foster		5
Grand Forks		5
Griggs	6	
Kidder		
LaMoure		5
Logan	50	
McHenry		33
McIntosh		
McLean		
Mercer		
Morton		6
Nelson		6
Oliver		
Pembina		
Pierce		
Ramsey		16
Ransom	50	
Richland		3
Rolette		10
Sargent		
Stark		16
Steele	15	
Stutsman	2	
Towner		
Traill	22	
Walsh		
Ward	7	
Wells	50	
Williams		
Unorganized Stark	50	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Motion carried. McMillan, Holmes, Turner, Frich and White voting "aye."

CLASS NO. 3—MULES AND ASSES—TWO YEARS OLD.

Moved by Mr. Turner that, for the purpose of equalizing the assessed valuation of mules and asses, two years old, the value be and is hereby fixed at \$22 each, and the percentages of increase and decrease as given be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	5	
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier	26	
Dickey	10	
Eddy		8
Emmons	22	
Foster		
Grand Forks		
Griggs	10	
Kidder	22	
LaMoure		
Logan	50	
McHenry		8
McIntosh	10	
McLean		10
Mercer		
Morton		12
Nelson		
Oliver		
Pembina		20
Pierce		
Ramsey		
Ransom		12
Richland	8	
Rolette		12
Sargent		
Stark		
Steele	12	
Stutsman	3	
Towner	10	
Traill	10	
Walsh		
Ward	16	
Wells	10	
Williams	32	
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Motion carried. Holmes, Frich, McMillan, Turner and White voting "aye."

CLASS NO. 3—MULES AND ASSES—THREE YEARS OLD AND OVER.

Moved by Mr. Frich that, for the purpose of equalizing the assessed valuation of mules and asses, three years old and over, the value be and is hereby fixed at \$33 each, and that the percentages of increase or decrease as follows be made to equal the equalized value:

County	Per Cent Increase	Per Cent Decrease
Barnes	30	
Benson	10	
Billings		
Bottineau		
Burleigh	12	
Cass	3	
Cavalier	10	
Dickey		
Eddy		5
Emmons	60	
Foster		
Grand Forks		
Griggs	12	
Kidder		15
LaMoure		
Logan	30	
McHenry		
McIntosh	10	
McLean		
Mercer	10	
Morton	10	
Nelson		
Oliver		
Pembina		
Pierce	10	
Ramsey	10	
Ransom	30	
Richland	10	
Rolette		
Sargent		
Stark	22	
Steele	3	
Stutsman		
Towner	10	
Traill	10	
Walsh	30	
Ward	15	
Wells		
Williams		
Unorganized Stark	22	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Motion carried. McMillan, Turner, Frich, Holmes and White voting "aye."

CLASS NO. 4—SHEEP.

Moved by Mr. Holmes that, for the purpose of equalizing the assessed valuation of sheep in the state, the value be and is hereby fixed at \$1.40 each, and the percentages of increase or decrease as follows be made to equal the equalized valuation:

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson	20	
Billings		30
Bottineau		10
Burleigh		
Cass		
Cavalier	40	
Dickey	7	
Eddy	15	
Emmons		6
Foster	5	
Grand Forks		6
Griggs	15	
Kidder		
LaMoure		
Logan	20	
McHenry	20	
McIntosh		8
McLean	8	
Mercer		
Morton		
Nelson		6
Oliver		6
Pembina		
Pierce		15
Ramsey		6
Ransom	17	
Richland		
Rolette	10	
Sargent		10
Stark		
Steele	10	
Stutsman		7
Towner		10
Traill	40	
Walsh	16	
Ward		6
Wells	40	
Williams	12	
Unorganized Stark		
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)	12	

Motion carried. Turner, White, Frich, McMillan and Holmes voting "aye."

CLASS NO. 5—HOGS.

Moved by Mr. Turner that, for the purpose of equalizing the assessed valuation of hogs, the value be and is hereby fixed at \$3 each, and the percentages of increase or decrease given be made to equal the equalized valuation:

County	Per Cent Increase	Per Cent Decrease
Barnes	16	
Benson	28	
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier	50	
Dickey	60	
Eddy		
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan	12	
McHenry		
McIntosh	50	
McLean		
Mercer		
Morton		
Nelson	16	
Oliver	50	
Pembina		
Pierce		
Ramsey	10	
Ransom	50	
Richland	50	
Rolette	5	
Sargent	50	
Stark	50	
Steele	20	
Stutsman		18
Towner	60	
Trall	50	
Walsh	40	
Ward		
Wells	8	
Williams		
Unorganized Stark	50	
McKenzie, Wallace and Dunn		
Old Williams		
Bowman		
Hettinger (Range 93 West)		
Hettinger (Range 93 East)		
Allred (reported by Williams)		

Which motion prevailed. White, Holmes, Frich, McMillan and Turner voting "aye."

After due consideration, it was decided not to change the returns of the county auditors in personal property class No. 2 (work oxen), and that class of property was left as returned by the county boards of equalization.

On motion the board adjourned until 9 a. m., Monday, August 8, 1904.

SIXTH DAY.

FORENOON SESSION.

9 a. m., Monday, August 8, 1904.

The State Board of Equalization met pursuant to adjournment.
Governor White presiding.

The following members were present: White, Turner, Frich, Mc-Millan and Holmes.

All business coming before the board having been disposed of, it was then estimated what the expenses of the state would be for the coming year.

General expenses of the state	\$ 560,000
Wolf bounty fund, payment bounty	31,000
Interest on state bonds	15,600
State bond sinking fund	93,000

The total valuation of the taxable property having been found to be as given in the statement below, the board proceeded to make the state tax levy for the year 1904.

TOTAL ASSESSED VALUATION OF ALL CLASSES OF TAXABLE PROPERTY IN THE STATE OF NORTH DAKOTA, 1904.

Real estate	\$ 98,355,197
Personal property	34,314,634
Railroad property	22,160,304
Telegraph property	224,564
Telephone property	296,402
Express property	154,168

Total \$155,505,269

On the following page will be found the state tax levy and resolution.

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the tax levy to defray the general expenses of the state of North Dakota for the current year (1904) be fixed at the

specific sum of Five Hundred Fifty-nine Thousand, Eight Hundred Eighteen Dollars (\$559,818), and the said sum of \$559,818 is hereby levied, being at the rate of three and six-tenths (3.6) mills on the dollar of the assessed valuation of all taxable property in the state of North Dakota as equalized by the State Board of Equalization for the year 1904.

And, That the special tax levy for the payment of wolf bounty be fixed at the specific sum of Thirty-one Thousand, One Hundred One Dollars (\$31,101), and the said sum of \$31,101 is hereby levied, being at the rate of two-tenths (2-10) of one mill on the dollar of the assessed valuation of all taxable property in the state of North Dakota as equalized by the State Board of Equalization for the year 1904.

And, That the tax levy to pay interest on the state debt for the current year (1904) be fixed at the specific sum of Fifteen Thousand, Five Hundred Fifty-one Dollars (\$15,551), and the said sum of \$15,551 is hereby levied, being at the rate of one-tenth (1-10) of one mill on the dollar of the assessed valuation of all taxable property in the state of North Dakota as equalized by the State Board of Equalization for the year 1904.

And, That the tax levy for retiring the bonded indebtedness of the state of North Dakota be fixed at the specific sum of Ninety-three Thousand, Three Hundred Three Dollars (\$93,303) for the current year (1904), and the said sum of \$93,303 is hereby levied, being at the rate of six-tenths (6-10) of one mill on the dollar of the assessed valuation of all taxable property in the state of North Dakota as equalized by the State Board of Equalization for the year 1904.

Motion carried. Turner, White, Frich, McMillan and Holmes voting "aye."

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the governor and state auditor, president and secretary respectively, and the attorney general be and are hereby empowered and instructed to procure in behalf of the State Board of Equalization, not later than July 15, 1905, such information relative to the assessment of express, railway, telegraph and telephone property, and such other personal property as they may deem necessary to aid the board in making a proper and just assessment of the afore-said classes of property.

Motion carried. Turner, Frich, White, McMillan and Holmes voting "aye."

The minutes of August 2d, 3d, 4th, 5th, 6th and 8th were read and approved.

On motion the board adjourned *sine die*.

FRANK WHITE,
President State Board of Equalization.

H. L. HOLMES,
Secretary.

MILEAGE—VALUATION OF RAILROAD PROPERTY —1904.

GREAT NORTHERN RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Benson	30.98	.....	5.00
Bottineau .....	.....	22.82	1.90
Cass	27.86	108.92	16.83
Cavalier .....	.....	46.59	4.22
Dickey .....	.....	25.22	2.56
Grand Forks	83.28	37.21	27.63
McHenry	36.67	.....	6.10
Nelson	25.51	1.16	5.54
Pembina	32.61	34.26	7.34
Pierce	18.01	15.88	5.41
Ramsey	40.14	7.07	14.69
Richland .....	.....	72.93	6.54
Rolette .....	.....	14.74	1.57
Sargent .....	.....	46.63	3.03
Steele .....	.....	35.88	3.10
Towner .....	.....	33.40	3.19
Traill	30.33	62.66	12.75
Walsh	24.82	42.26	8.78
Ward	93.03	.....	17.85
Williams	63.78	.....	12.50
Total mileage	507.02	607.63	166.53
Valuation	\$ 7,500	\$ 6,500	\$ 1,500
Mileage valuation	3,802,650	3,949,595	249,795
Total assessed valuation, 1904			\$ 8,002,040

MILEAGE—VALUATION OF RAILROAD PROPERTY —1904.

NORTHERN PACIFIC RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	37.058	52.129	16.542
Benson .....	.....	64.092	5.788
Billings	45.349	.....	6.252
Burleigh	37.966	15.755	13.991
Cass	43.015	57.577	42.035
Dickey .....	.....	16.366	1.882
Eddy .....	.....	19.521	2.250
Emmons .....	.....	29.563	1.340
Foster .....	.....	30.137	4.582
Grand Forks .....	.....	33.507	6.624
Griggs .....	.....	36.974	4.317
Kidder	30.144	.....	6.690
LaMoure ....	.....	67.911	6.708
McLean .....	.....	11.459	1.312
Morton	76.046	.....	22.143
Pembina .....	.....	32.537	5.407
Ransom .....	.....	41.424	3.996
Richland .....	.....	46.883	4.504
Sargent .....	.....	37.073	2.717
Stark	58.861	.....	17.594
Stutsman	49.124	56.879	23.845
Walsh .....	.....	30.193	5.382
Wells .....	.....	36.671	2.973
Total mileage	377.563	716.651	208.864
Valuation	\$ 7,500	\$ 6,500	\$ 1,500
Mileage valuation	2,831,721	4,658,231	313,296
Total assessed valuation, 1904			\$ 7,803,249

MILEAGE—VALUATION OF RAILROAD PROPERTY —1904.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	52.68	.....	4.83
Burleigh .....	.....	32.60	1.86
Cass	4.93	.....	.....
Dickey .....	.....	44.35	2.47
Emmons .....	.....	16.65	.70
Foster	25.83	.....	1.51
LaMoure .....	.....	10.42	.45
Logan .....	.....	44.05	.64
McHenry	41.46	.....	3.53
McIntosh .....	.....	49.09	1.60
McLean	5.00	.....	.37
Pierce	2.00	.....	.....
Ransom	23.34	.....	4.89
Richland	45.06	17.08	5.62
Sargent .....	.....	36.73	2.40
Stutsman	19.10	.....	2.54
Ward	98.42	.....	10.06
Wells	43.18	.....	6.16
Total mileage	361.00	250.97	49.62
Valuation	\$ 7,000	\$ 6,000	\$ 1,500
Mileage valuation	2,527,000	1,505,820	74,430
Total assessed valuation, 1904			\$ 4,107,250

MILEAGE—VALUATION OF RAILROAD PROPERTY —1904.

DAKOTA & GREAT NORTHERN RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Bottineau	44.79	3.04
McHenry	13.85	.39
Nelson	11.02	.....
Ramsey	16.70	2.07
Ward	17.46	2.13
Total mileage	103.82	7.62
Valuation	\$ 6,500	\$ 1,500
Mileage valuation	674,830	11,430
Total assessed valuation, 1904			\$ 686,260

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Cass	18.43	.....	2.16
Dickey .....	.....	25.00	1.43
Emmons .....	.....	26.85	.65
LaMoure .....	.....	6.61	.75
McIntosh .....	.....	7.15	.28
Richland	50.97	.....	3.07
Sargent .....	.....	17.20	1.41
Total mileage	69.40	82.81	9.75
Valuation	\$ 7,500	\$ 6,500	\$ 1,500
Mileage valuation	520,500	538,265	14,624
Total assessed valuation, 1904			\$ 1,073,889

MILEAGE—VALUATION OF RAILROAD PROPERTY —1904.

BISMARCK, WASHBURN & GREAT FALLS RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Burleigh	27.23	6.10
McLean	30.74	2.50
Total mileage	57.97	8.60
Valuation	\$ 6,000	\$ 1,500
Mileage valuation	347,820	12,900
Total assessed valuation, 1904			\$ 360,720

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Dickey	14.28	1.56
Valuation	\$ 6,000	\$ 1,500
Mileage valuation	85,680	2,340
Total assessed valuation, 1904			\$ 88,020

MILEAGE—VALUATION OF RAILROAD PROPERTY 1904

FARMERS' GRAIN & SHIPPING COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey	24.000	.....	2.000
Valuation	\$ 1,500	.....	\$ 250
Mileage valuation	36,000	.....	500
Total assessed valuation, 1904			\$ 36,500

DEVILS LAKE & CHAUTAUQUA TRANSFER COMPANY.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey	4.75	.....	.132
Valuation	\$ 600	.....	\$ 200
Mileage valuation	2,850	.....	26
Total assessed valuation, 1904			\$ 2,876

RECAPITULATION.

Company	MILEAGE		
	Main Line	Branches	Sidetracks
Great Northern	507.02	607.630	166.530
Northern Pacific	377.563	716.651	208.864
M., St. P. & S. Ste. Marie	361.00	250.97	49.62
Dakota & Great Northern .....	.....	103.82	7.62
C., M. & St. P.	69.40	82.81	9.75
B., W. & Gt. Falls .....	.....	57.97	8.60
Chicago & Northwestern .....	.....	14.28	1.56
Farmers' G. & S. Co.	24.00	.....	2.00
D. L. & C. Transfer Co.	4.75	.....	.132
Total mileage	1,343.733	1,834.131	454.673

Company	VALUATION		
	Main Line	Branches	Sidetracks
Great Northern	\$3,802,650	\$3,949,595	\$ 249,795
Northern Pacific	2,831,722	4,658,231	313,296
M., St. P. & S. Ste. Marie	2,527,000	1,505,820	74,430
Dakota & Great Northern .....	.....	674,830	11,430
C., M. & St. P.	520,500	538,265	14,624
B., W. & Gt. Falls .....	.....	347,820	12,900
Chicago & Northwestern .....	.....	85,680	2,340
Farmers' G. & S. Co.	36,000	.....	500
D. L. & C. Transfer Co.	2,850	.....	26
Mileage valuation	\$9,720,722	\$11,760,241	\$ 679,341
Total assessed valuation, 1904			\$22,160,304

*Abstract of Assessment of Real Property in North Dakota, as Returned by the County Boards and
Equalized by the State Board, 1904.*

COUNTIES	No. of Acres	Value of Land Excluding Structures and Other Improve- ments	Value of Struc- tures and Other Improvements on Lands	Value of Town or City Lots Exclusive of Structures and Other Improve- ments	Value of Struc- tures and Other Improvements on Town or City Lots	Total Value as Equalized by the County Board	Total Value as the State Board
Barnes.....	903,110	\$ 3,493,760	\$ 151,840	\$ 175,696	\$ 326,081	\$ 4,147,377	\$ 4,147,377
Benson.....	538,865	1,719,681	107,662	92,532	137,070	2,056,945	2,056,945
Billings.....	519,604	363,847	5,835	1,758	10,240	381,680	381,680
Bottineau.....	648,368	1,958,101	125,062	128,267	187,912	2,306,100	2,399,342
Burlingame.....	719,827	1,430,910	67,790	359,706	286,550	2,144,956	2,144,956
Cass.....	1,094,911	7,421,365	549,402	1,431,940	1,655,445	11,008,836	11,058,152
Cavalier.....	810,207	2,903,198	115,162	137,122	163,436	2,940,240	3,318,918
Dickey.....	615,526	1,920,492	54,233	103,586	135,368	2,063,830	2,213,707
Eddy.....	282,800	1,009,299	63,985	26,300	62,445	1,113,878	1,161,939
Emmons.....	592,049	1,051,181	16,701	20,649	24,975	1,113,506	1,113,506
Foster.....	350,423	1,288,780	64,943	53,387	77,039	1,479,298	1,484,149
Grand Forks.....	880,221	5,117,016	383,934	933,677	1,289,018	7,604,406	7,723,645
Griggs.....	415,871	1,594,547	128,595	67,138	178,939	1,883,507	1,989,219
Kidder.....	529,422	882,971	28,107	19,103	28,777	926,467	928,958
LaMoure.....	639,105	1,944,080	71,720	69,734	83,820	2,179,334	2,179,334
Logan.....	307,661	588,430	17,608	6,210	7,198	539,096	619,446
McHenry.....	445,123	1,047,191	81,684	82,176	93,983	1,201,498	1,305,034
McIntosh.....	388,774	806,092	67,495	16,307	44,585	934,479	934,479
McLean.....	629,269	1,266,854	34,470	32,254	68,831	1,281,496	1,402,409
Mercer.....	447,486	549,315	4,877	287	2,490	556,158	556,969
Morton.....	1,290,700	2,237,698	44,415	192,984	209,371	2,481,041	2,694,468
Nelson.....	575,831	1,972,111	124,702	73,735	151,279	2,335,682	2,321,827
Oliver.....	272,554	435,374	7,737	.....	.....	441,822	443,111

Pembina.....	697,756	3,136,168	262,860	119,340	293,861	3,527,123	3,812,229
Pierce.....	367,051	1,064,331	57,909	73,716	63,010	1,247,001	1,258,986
Ramsey.....	626,474	2,318,141	152,344	229,448	295,725	2,784,918	2,995,658
Ransom.....	496,174	1,719,716	66,621	71,063	144,367	1,991,069	2,003,767
Richland.....	861,911	5,315,950	365,693	205,321	446,801	5,548,622	6,333,765
Rolette.....	338,329	995,269	53,900	46,706	82,625	1,178,500	1,178,500
Sargent.....	482,034	1,375,635	65,510	35,921	57,909	1,463,514	1,534,975
Stark.....	568,139	640,032	62,937	141,051	181,578	967,414	1,025,598
Steele.....	433,256	2,069,420	155,182	34,843	65,677	2,323,123	2,323,123
Stutsman.....	1,062,566	2,824,010	174,309	225,945	396,858	3,621,122	3,621,122
Towner.....	480,901	1,780,323	128,360	77,388	163,030	1,958,357	2,149,106
Trail.....	541,591	3,650,787	225,728	146,135	265,576	3,561,445	4,286,228
Walsh.....	774,054	4,273,612	315,894	221,645	443,694	4,050,854	5,254,845
Ward.....	759,522	1,786,694	105,193	235,137	347,443	2,472,467	2,472,467
Wells.....	659,528	2,328,888	132,478	50,023	135,527	2,536,017	2,646,916
Williams.....	44,178	101,868	13,127	108,262	96,940	320,146	320,217
Stark (unorganized).....	1,115,505	580,115	6,030	.....	.....	452,273	586,145
Total as equalized by county boards.....	24,286,696	\$74,908,383	\$ 4,602,805	\$ 5,694,205	\$ 8,363,222	\$93,628,615	.....
Value as equalized by state board.....	.....	\$78,931,238	\$ 4,663,944	\$ 6,044,512	\$ 8,715,503	.....	\$ 98,355,197

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	Total Value as Equalized by the State Board	Total Value as Equalized by County Board	1—HORSES										Stallions Kept for Service—Av. Value, \$50			
			One Year Old—Av. Value, \$14		Two Years Old—Av. Value, \$22		Three Years Old and Over—Av. Val., \$34		Value		No.					
			No.	Value	No.	Value	No.	Value					No.	Value		
Barnes.....	\$ 1,093,473	\$ 1,061,232	823	\$ 11,514	698	\$ 15,448	9,661	\$ 333,231	38	\$ 5,720			38	\$ 5,720		
Benson.....	877,909	842,995	607	8,516	485	10,658	7,370	244,839	20	3,019			20	3,019		
Billings.....	616,827	738,113	1,120	13,440	1,147	20,646	4,715	108,445	73	10,950			73	10,950		
Bottineau.....	1,107,429	1,117,135	789	11,046	732	16,104	10,727	353,953	28½	4,224			28½	4,224		
Burleigh.....	687,390	678,297	553	6,602	415	7,383	3,980	108,420	22	3,077			22	3,077		
Cass.....	2,685,087	2,665,098	1,219	17,106	1,154	25,449	15,917	524,682	41	6,391			41	6,391		
Cavalier.....	968,328	867,507	982	13,664	859	18,904	10,458	345,183	31	4,677			31	4,677		
Dickey.....	673,648	648,146	782	9,843	730	16,197	3,967	130,047	34	5,101			34	5,101		
Eddy.....	348,438	331,547	326	4,534	283	6,226	2,958	97,613	7	1,050			7	1,050		
Emmons.....	559,427	531,974	1,211	14,544	1,497	26,961	4,212	111,713	53	7,025			53	7,025		
Foster.....	463,847	459,662	290	4,050	241	5,264	3,538	116,189	11	1,650			11	1,650		
Grand Forks.....	2,028,482	2,031,845	905	12,654	775	17,011	11,615	383,894	34½	5,014			34½	5,014		
Griggs.....	740,954	737,396	546	7,649	383	8,494	6,050	199,289	23	3,432			23	3,432		
Kidder.....	278,173	288,774	367	4,349	348	6,275	1,923	51,903	18	2,705			18	2,705		
LaMoure.....	640,493	665,628	710	9,953	581	12,762	4,985	164,810	26	3,900			26	3,900		
Logan.....	292,770	267,439	362	4,597	320	6,007	2,196	60,120	6	875			6	875		
McHenry.....	1,092,387	1,056,835	745	10,411	659	14,610	10,166	326,615	30	4,505			30	4,505		
McIntosh.....	506,174	528,710	689	8,277	999	18,186	3,516	95,319	13	1,945			13	1,945		
McLean.....	893,203	872,259	1,020	12,181	832	15,068	10,116	274,674	42	6,302			42	6,302		
Mercer.....	288,343	293,415	487	5,844	476	8,468	2,026	54,702	18	2,708			18	2,708		
Morton.....	1,007,570	1,014,351	1,455	17,460	1,400	25,200	5,843	157,761	31	4,633			31	4,633		
Nelson.....	846,323	842,922	708	9,923	651	14,335	6,950	229,755	30	4,500			30	4,500		
Oliver.....	172,250	172,231	306	3,673	193	3,522	1,541	41,973	16	2,356			16	2,356		

Pembina.....	1,150,803	1,155,891	863	12,197	1,366	30,053	9,430	331,701	24	3,601
Pierce.....	596,493	588,856	528	7,476	410	8,979	6,744	222,341	21½	3,272
Ramsey.....	1,097,834	1,044,160	797	11,154	580	12,764	8,507	279,331	29	4,331
Ransom.....	625,301	514,329	536	7,574	497	11,148	4,967	164,735	19	2,850
Richland.....	1,454,168	1,405,901	1,103	15,493	1,064	23,560	11,406	389,724	50	7,500
Rollette.....	529,098	520,154	400	5,602	404	8,889	5,255	173,384	10	1,520
Sargent.....	682,781	681,160	730	10,459	638	14,040	4,817	159,323	27	4,082
Stark.....	483,610	460,194	522	6,264	399	7,214	7,607	69,970	20	3,000
Steele.....	662,193	622,680	604	8,480	539	11,845	6,375	211,927	11	1,650
Stutsman.....	993,561	1,044,373	655	9,218	571	12,551	6,983	240,019	18	2,703
Towner.....	705,917	639,211	701	9,811	529	11,682	6,711	222,912	19	2,827
Trail.....	1,120,356	932,303	492	6,885	517	11,447	8,576	283,507	22	3,275
Walsh.....	1,305,617	1,134,343	782	11,030	656	14,455	10,711	354,271	25	3,750
Ward.....	1,984,657	1,973,573	1,318	16,515	1,220	22,709	16,577	449,349	43	6,297
Wells.....	831,295	743,513	837	11,939	782	17,490	6,894	230,037	35	5,345
Williams.....	426,044	405,658	392	4,703	475	8,590	3,187	88,152	16	2,392
Stark (unorg'd)	748,638	783,526	1,024	14,336	1,012	18,296	3,972	107,244	40	5,775
Allred (by Wil-										
liams).....	67,343	64,835	119	1,441	123	2,214	477	12,937	6	825
Total value and averages		\$33,431,171	29,405	\$ 357,683	27,639	\$ 526,682	268,626	\$ 8,156,877	1,081	\$ 123,537
Equalized value	\$34,314,634	.....	.....	\$ 392,470	.....	\$ 567,122	.....	\$ 8,505,994	.....	\$ 160,754

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	2-CATTLE									
	One Year Old—Av. Value, \$7		Two Years Old—Av. Value, \$11		Cows Three Years Old and Over—Av. Value, \$12		Work Oxen		All Other Cattle Three Years Old and Over—Av. Value, \$16	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Barnes.....	4,674	\$ 33,769	3,651	\$ 40,599	7,430	\$ 89,459	10	\$ 139	392	\$ 6,271
Benson.....	2,615	18,860	1,901	21,002	5,011	60,615	41	789	243	3,918
Billings.....	5,008	35,056	6,245	59,952	7,653	81,836	.....	.....	7,564	121,024
Bottreau.....	3,126	22,519	2,271	25,070	6,420	77,658	205	4,014	280	4,519
Burlleigh.....	4,793	34,526	4,902	54,119	6,688	80,966	.....	.....	1,018	16,112
Cass.....	4,718	34,201	3,289	36,512	8,688	104,525	1	18	517	8,300
Cavalier.....	3,684	25,684	2,610	28,587	6,366	76,745	55	1,128	254	4,068
Dickey.....	5,822	40,920	4,943	54,601	8,967	116,600	.....	.....	954	16,577
Eddy.....	1,941	13,975	1,626	17,951	2,986	36,100	8	200	126	2,049
Emmons.....	5,783	40,636	4,902	54,030	8,334	101,067	.....	.....	780	12,546
Foster.....	1,682	12,861	1,726	18,963	3,051	36,998	2	28	160	2,960
Grand Forks.....	4,705	33,902	3,684	40,729	8,454	102,491	2	35	292	4,668
Griggs.....	2,280	16,074	1,897	20,911	3,755	45,090	21	422	356	5,712
Ida.....	3,621	26,069	3,152	34,643	3,627	44,288	.....	.....	382	6,165
LaMoure.....	4,326	31,193	3,674	40,739	7,186	86,268	13	229	260	4,175
Logan.....	3,127	22,180	2,729	30,001	5,116	61,424	.....	.....	523	8,419
McHenry.....	6,005	41,892	4,701	51,752	8,973	108,263	51	927	1,533	24,516
McIntosh.....	4,276	30,850	3,812	44,230	8,429	101,361	.....	.....	399	6,383
McLean.....	4,611	32,264	4,269	46,851	8,676	104,430	71	1,204	597	9,614
Mercer.....	3,337	24,027	3,192	35,239	5,066	61,127	.....	.....	964	15,443
Morton.....	10,014	72,101	10,489	115,798	15,102	182,583	.....	.....	2,418	38,736
Nelson.....	4,297	30,281	3,442	37,907	6,146	73,996	19	418	373	5,977
Oliver.....	2,306	16,204	2,012	22,250	3,402	40,704	.....	.....	415	6,524

Pembina.....	3,372	24,134	2,304	24,955	5,982	73,886	14	343	213	3,513
Pierce.....	2,414	17,094	1,939	22,043	4,576	54,885	65	1,118	415	6,618
Ramsey.....	3,289	23,559	2,558	28,260	5,753	68,750	13	198	414	6,751
Ransom.....	3,621	25,533	3,019	33,338	6,521	78,904	2	40	347	5,561
Richland.....	5,679	39,570	4,418	48,579	10,255	124,474	1	10	621	9,977
Rolette.....	2,189	16,400	1,763	19,354	3,878	46,632	32	567	222	3,561
Sargent.....	5,384	39,089	4,692	52,015	8,324	100,692	.....	.....	56	8,986
Stark.....	3,818	27,489	3,286	36,270	6,170	74,155	2	36	516	8,266
Steele.....	2,829	19,860	2,099	23,156	4,212	50,509	3	54	353	5,643
Stutsman.....	4,894	33,106	4,158	45,963	8,719	106,460	3	70	878	14,085
Towner.....	2,923	19,074	1,422	15,561	3,775	45,362	36	730	183	2,957
Trail.....	2,847	19,906	2,070	22,759	5,457	65,496	.....	.....	187	3,018
Walsh.....	4,142	29,024	3,021	33,299	7,849	94,650	20	260	312	5,001
Ward.....	7,503	53,484	6,365	73,068	16,127	189,644	359	7,222	1,059	16,609
Wells.....	3,659	25,596	3,154	34,799	6,509	78,560	4	60	617	9,838
Williams.....	1,942	13,061	1,823	20,167	2,858	34,039	15	222	606	9,724
Stark (unorganized)	9,401	67,688	9,679	106,856	12,442	150,423	.....	.....	7,409	118,692
Allred (by Williams)	616	4,327	708	7,714	797	9,501	.....	.....	407	6,587
Total value and averages.....	167,253	\$ 1,187,152	143,647	\$ 1,595,997	275,770	\$ 3,553,906	1,068	\$ 20,479	35,617	\$ 648,743
Equalized value...	.....	\$ 1,190,118	.....	\$ 1,580,632	.....	\$ 3,320,526	.....	\$ 20,479	.....	\$ 580,101

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	3--MULES AND ASSES						4--SHEEP Average Value, \$1.40		5--HOGS	
	One Year Old-- Av. Value, \$15		Two Years Old-- Av. Value, \$22		Three Years Old and Over--Av. Val., \$33		No.	Value	No.	Value
	No.	Value	No.	Value	No.	Value				
Barnes.....	11	\$ 165	8	\$ 174	43	\$ 1,406	786	\$ 1,107	3,840	\$ 11,560
Benson.....	12	180	4	88	112	3,696	868	1,220	2,100	6,296
Billings.....	1	15	....	....	2	66	54,874	76,827	94	282
Bottineau.....	7	105	....	198	247	8,151	337	477	2,729	8,191
Burleigh.....	5	75	....	....	31	1,023	10,255	14,344	840	2,507
Cass.....	6	90	20	440	375	12,375	7,602	10,671	8,633	25,922
Cavalier.....	3	45	4	88	136	4,488	1,314	1,856	3,414	9,989
Dickey.....	14	210	10	220	48	1,584	13,198	21,178	2,798	8,383
Eddy.....	17	255	14	308	84	2,772	1,802	2,518	871	2,613
Emmons.....	5	75	1	22	16	528	10,654	14,940	1,949	5,916
Foster.....	4	60	4	88	170	5,610	1,457	2,141	1,068	3,216
Grand Forks.....	7	105	17	374	273	9,009	1,498	2,055	4,801	14,754
Griggs.....	16	240	16	352	101	3,333	3,101	4,434	2,494	7,549
Kidder.....	5	75	2	44	17	561	12,938	18,019	218	654
LaMoure.....	21	315	22	484	78	2,575	5,086	7,144	1,809	5,435
Logan.....	1	15	1	22	12	396	15,487	22,152	1,102	3,339
McHenry.....	21	315	17	374	246	8,118	1,682	2,362	2,827	8,630
McIntosh.....	2	30	2	44	12	396	7,943	11,177	2,840	8,476
McLean.....	27	405	20	440	133	4,389	5,674	7,974	2,202	6,606
Mercer.....	....	....	....	....	18	584	13,039	18,254	871	2,613
Morton.....	2	30	4	88	36	1,188	34,372	48,120	1,611	4,833
Nelson.....	16	240	17	374	186	6,138	1,347	1,894	2,731	8,080
Oliver.....	....	....	....	....	2	66	4,501	6,353	570	1,713

Pembina.....	4	60	5	110	25	825	3,443	4,805	3,716	11,133
Pierce.....	1	15	2	44	82	2,706	175	248	1,779	5,403
Ramsey.....	9	135	6	132	213	7,029	1,494	2,080	2,286	6,886
Ransom.....	3	45	2	44	51	1,683	2,203	3,009	2,672	8,011
Richland.....	5	75	8	176	1,297	10,769	10,141	14,128	6,703	20,253
Rolette.....	6	90	10	220	102	3,366	1,055	1,505	1,589	4,837
Sargent.....	5	75	2	44	53	1,749	2,463	3,519	4,642	13,941
Stark.....	3	45	....	....	8	264	15,895	22,267	1,012	3,048
Steele.....	10	150	18	396	141	4,653	513	711	2,851	8,572
Stutsman.....	17	255	12	264	78	2,574	18,806	26,457	1,443	4,344
Towner.....	16	240	6	132	353	11,649	435	611	2,307	6,900
Trail.....	50	750	35	770	493	16,269	2,141	2,997	5,021	15,075
Walsh.....	....	....	....	....	42	1,366	1,231	1,725	4,017	12,040
Ward.....	15	225	32	700	456	15,048	2,529	3,567	2,577	7,679
Wells.....	8	120	10	220	108	3,564	4,105	5,747	2,340	7,041
Williams.....	1	15	3	66	54	1,782	3,717	5,206	264	779
Stark (unorganized).....	2	30	....	....	4	132	70,502	98,703	283	849
Allred (by Williams).....	....	....	....	....	7	231	5,500	7,700	54	162
Total value and averages.....	358	\$ 5,245	343	\$ 7,388	5,945	\$ 155,383	356,161	\$ 528,254	97,988	\$ 250,316
Equalized value.....	....	\$ 5,370	....	\$ 7,540	....	\$ 164,141	....	\$ 502,312	....	\$ 294,475

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	6			7			8		
	A—Sleighs and Sleds		B—Bicycles	C—Wagons, Carriages, and All Other Wheeled Vehicles		Melodious, Organs and Other Musical Instruments	Pianofortes—A. Value, \$70		
	No.	Value		No.	Value		No.	Value	
Barnes.....	394	\$ 1,608	14	\$ 92	\$ 34,846	198	\$ 2,196	201	\$ 14,070
Benson.....	438	2,182	.....	.....	24,612	134	1,383	87	6,090
Billings.....	11	120	1	.....	9,175	16	375	7	490
Bottineau.....	1,342	6,710	95	475	36,101	181	3,618	118	8,260
Barleigh.....	303	1,459	22	166	18,841	84	1,126	106	7,420
Cass.....	755	4,901	413	2,682	97,623	606	9,187	817	57,190
Cavalier.....	1,219	6,087	47	191	35,978	204	2,977	119	8,330
Dickey.....	111	555	29	143	14,919	167	2,005	176	12,320
Eddy.....	162	612	3	25	9,012	48	460	44	3,080
Emmons.....	190	861	14	53	22,940	101	985	13	910
Foster.....	118	778	10	60	14,107	71	1,675	69	4,830
Grand Forks.....	829	4,822	572	2,951	60,791	540	5,701	705	49,350
Griggs.....	414	2,650	151	1,036	42,844	139	1,968	72	5,040
Kidder.....	94	535	7	47	7,094	49	551	17	1,190
LaMoure.....	136	429	37	206	16,163	125	1,636	63	4,410
Logan.....	53	189	9	48	9,763	33	328	4	280
McHenry.....	695	3,114	73	411	31,856	162	1,531	67	4,690
McIntosh.....	43	215	10	60	18,481	100	1,376	8	560
McLean.....	323	1,459	89	680	29,930	143	1,327	34	2,380
Mercer.....	72	397	2	10	7,787	23	220	.....	.....
Morton.....	153	792	77	353	25,527	96	1,435	144	10,080
Nelson.....	736	3,637	92	555	30,068	193	2,301	103	7,210
Oliver.....	.....	632	.....	5	4,880	.....	65	1	70

Pembina.....	1,009	4,407	167	858	3,639	48,089	481	6,858	330	23,100
Pierce.....	392	1,519	19	94	2,208	21,204	74	705	40	2,900
Ramsey.....	605	2,589	25	150	3,084	30,418	182	1,785	221	15,470
Ransom.....	131	538	22	64	1,563	13,568	130	1,273	118	8,260
Richland.....	673	3,091	24	178	4,87	60,647	422	6,027	262	18,340
Riolette.....	764	3,846	13	69	1,900	23,755	122	1,553	46	3,220
Sargent.....	144	673	36	183	1,628	17,524	160	1,717	68	4,760
Stark.....	38	241	4	35	968	12,257	21	300	80	5,608
Steele.....	302	1,518	12	73	2,217	26,637	187	2,238	86	6,020
Stutsman.....	187	1,235	47	322	2,334	36,550	86	1,310	171	11,970
Towner.....	599	3,222	12	73	2,208	23,575	119	1,193	87	6,090
Trail.....	671	2,040	64	330	3,490	24,554	326	3,306	216	15,120
Walsh.....	972	4,120	82	312	3,824	34,370	365	3,649	281	19,670
Ward.....	1,479	6,536	103	655	6,209	61,112	344	4,224	169	11,830
Wells.....	277	1,265	5	23	2,172	24,448	136	1,500	79	5,530
Williams.....	264	1,981	23	155	944	11,875	54	645	52	3,640
Stark (unorganized).....	37	355	1	10	577	10,475	6	105	2	140
Allred (by Williams).....	35	257	.....	.....	93	1,196	4	150	2	100
Total value and averages...	17,170	\$ 84,077	2,426	\$ 13,843	93,325	\$ 1,085,592	6,602	\$ 82,960	5,284	\$ 319,807
Equalized value.....	.....	\$ 84,077	.....	\$ 13,843	.....	\$ 1,085,592	.....	\$ 82,954	.....	\$ 369,910

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	9	10	11—THRESHING MACHINES				12	13	14
	Household Furniture	Agricultural Tools, Im- plements and Machinery	A—Separators and Horse Powers—Av. Value, \$140		B—Engines and Rollers Av. Value, \$225		Gold and Silver Plate and Plated Ware	Diamonds, Watches and Jewelry	Franchises, Annuities, Royalties, Patent Rights
			No.	Value	No.	Value			
Barnes.....	\$ 38,011	\$ 61,500	131	\$ 15,720	170	\$ 38,250	\$ 5	\$ 20	\$.....
Benson.....	19,250	54,629	137	16,440	140½	31,575	85	65	.....
Billings.....	5,075	6,956	128½	.....	.....	.....	10	.....	.....
Bottineau.....	18,578	38,522	126½	15,200	135¼	30,450	65	510	.....
Burleigh.....	46,068	17,517	.....	3,475	.....	3,475	563	2,585	.....
Cass.....	209,134	145,270	276½	33,200	291½	65,525	4,120	8,120	75
Cavalier.....	16,495	49,533	181½	21,750	180½	40,600	.....	.....	.....
Dickey.....	15,399	18,700	45½	5,490	42½	9,625	.....	.....	.....
Eddy.....	9,504	22,071	51	6,120	66	14,850	235	722	.....
Emmons.....	9,027	23,365	18½	2,200	7	1,575	.....	275	.....
Foster.....	10,020	27,919	64	7,680	68	15,300	15	425	.....
Grand Forks.....	161,962	83,184	214	23,680	228	51,300	2,980	13,987	.....
Griggs.....	20,057	49,606	93½	11,220	106½	23,850	48	100	.....
Kidder.....	6,802	6,818	18½	2,220	8	2,000	30	402	5
LaMoure.....	13,309	23,697	65½	7,460	65½	14,625	35	60	.....
Logan.....	2,862	11,980	26	3,120	2	450	.....	40	.....
McHenry.....	26,180	60,369	111	13,330	110	24,750	15	250	.....
McIntosh.....	12,408	31,148	31	3,720	12	2,750	15	190	.....
McLean.....	14,874	42,643	63	8,160	65	14,625	43	424	265
Mercer.....	1,278	6,687	46	5,520	2	450	.....	.....	.....
Morton.....	31,489	25,633	40	4,800	13	2,925	.....	1,280	.....
Nelson.....	34,681	49,045	110½	13,260	124½	27,900	65	1,165	.....
Oliver.....	3,349	6,029	.....	780	.....	600	.....	10	.....

Pembina.....	47,885	78,178	171	20,520	184	41,400	165	160	.....
Pierce.....	8,382	44,111	79 ¹ / ₂	9,540	78 ¹ / ₂	17,590	.....	5	.....
Ramsey.....	37,750	59,987	167 ¹ / ₂	20,100	192 ¹ / ₂	43,400	10	25	25
Ransom.....	21,387	25,743	62	7,440	65	14,625	.....	50	.....
Richland.....	50,659	70,922	154	18,480	158	35,550	203	191	.....
Rolette.....	14,867	36,319	64 ¹ / ₂	7,740	74 ¹ / ₂	16,775	50	50	.....
Sargent.....	9,273	25,579	55 ¹ / ₂	6,660	65 ¹ / ₂	14,725	.....	.....	.....
Stark.....	24,600	15,170	11	1,320	9	2,025	25	15	.....
Steele.....	20,741	46,446	85 ¹ / ₂	10,300	109 ¹ / ₂	24,625	55	545	.....
Stutsman.....	39,634	56,022	124	14,880	108	24,300	380	341	.....
Towner.....	25,770	52,475	123	14,760	145	32,625	30	195	10
Trail.....	52,950	62,384	164	19,680	170	38,250	45	115	60
Wahsh.....	57,195	83,111	213 ¹ / ₂	25,620	232 ¹ / ₂	52,300	.....	980	400
Ward.....	68,350	109,080	148	17,760	139	31,275	343	1,845	11
Wells.....	20,741	55,027	112	13,440	101	22,725	90	30	10
Williams.....	19,879	10,324	6	720	6	1,350	33	890	120
Stark (unorganized)	5,250	10,165	6	720	4	900	.....	.....	.....
Allred (by Williams)	1,745	1,529	1	120	2	450	.....	.....	.....
Total value and averages.....	\$ 1,190,145	\$ 1,526,049	3,596	\$ 403,361	3,675	\$ 690,599	\$ 9,768	\$ 36,172	\$ 981
Equalized value...	\$ 1,252,870	\$ 1,704,373	.....	\$ 436,745	.....	\$ 832,340	\$ 9,768	\$ 36,172	\$ 981

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904.

COUNTIES	15	16	17	18	19	20	21	22
	Steamboats and Vessels of Every Description	Goods and Merchandise	Manufacturer's Materials and Manufactured Articles	Manufacturer's Tools, Implements, and Machinery Including Engines and Boilers	Moneys Other Than That of Banks, Bankers or Brokers	Credits Other Than of Banks, Bankers or Brokers	Bonds and Stock Other Than Bank Stock	Shares of Bank Stock
Barnes.....	\$.....	\$ 146,781	\$ 7,850	\$ 5,455	\$ 5,510	\$ 8,075	\$ 700	\$ 71,345
Benson.....	.....	140,445	1,330	2,323	2,595	32,089	990	59,203
Billings.....	.....	11,819	.....	.....	.....	.....	.....	2,883
Bottineau.....	261	184,425	1,041	4,333	4,627	10,765	1,165	79,059
Burleigh.....	750	110,803	740	5,538	1,335	4,100	.....	44,977
Cass.....	30	598,221	3,728	74,750	41,155	35,769	5,620	106,606
Cavalier.....	.....	114,190	2,155	2,618	495	.....	.....	43,472
Dickey.....	.....	72,105	220	8,340	1,300	7,435	360	39,755
Eddy.....	.....	35,082	1,900	980	1,500	200	.....	19,760
Emmons.....	.....	42,465	40	2,240	4,952	9,250	.....	20,250
Foster.....	.....	54,000	2,395	3,064	12,145	13,190	4,640	43,355
Grand Forks.....	.....	438,675	16,050	42,000	60,385	33,700	10,400	147,036
Griggs.....	.....	110,128	855	1,415	3,425	44,300	.....	41,909
Kidder.....	.....	23,816	.....	125	1,500	5,120	.....	4,200
LaMoure.....	.....	86,715	1,180	1,863	8,564	9,400	600	32,599
Logan.....	.....	7,895	.....	.....	500	.....	.....	7,500
McHenry.....	.....	103,321	2,870	2,645	3,750	620	.....	48,941
McIntosh.....	.....	50,620	130	2,630	2,475	5,800	1,700	11,568
McLean.....	3,775	88,834	8,817	5,157	1,420	10,706	30	44,584
Mercer.....	.....	9,835	.....	2,200	.....	.....	.....	.....
Morton.....	300	102,140	345	9,537	1,500	.....	.....	66,480
Nelson.....	10	109,787	780	2,666	8,840	20,081	.....	32,934
Oliver.....	.....	2,500	15	500	.....	.....	.....	.....

Pembina.....	177,476	1,360	3,030	8,540	1,500	.....	54,790
Pierce.....	41,840	1,190	3,335	.....	700	.....	27,900
Ramsey.....	193,909	750	7,679	2,220	2,725	.....	99,865
Ransom.....	69,416	1,158	4,315	2,850	300	.....	69,671
Richland.....	218,860	6,030	7,760	33,750	8,500	.....	97,799
Rolette.....	52,550	100	925	1,900	3,000	.....	34,780
Sargent.....	70,403	350	8,724	3,975	.....	.....	39,841
Stark.....	71,470	1,680	5,320	.....	.....	.....	46,774
Steele.....	59,375	60	825	3,358	20,289	1,790	30,662
Stutsman.....	137,938	995	2,048	3,050	1,575	1,050	86,400
Towner.....	97,843	300	5,580	.....	2,500	.....	31,051
Trail.....	146,560	75	3,941	17,635	86,521	.....	85,614
Walsh.....	215,342	870	9,202	8,454	26,085	.....	88,417
Ward.....	299,287	1,728	27,026	25,704	28,267	1,000	145,268
Wells.....	107,195	250	1,750	1,830	19,810	.....	62,900
Williams.....	51,243	2,800	2,340	1,746	3,400	40	15,000
Stark (unorganized)	4,750	.....	.....	200	.....	.....	.....
Allred (by Williams)	.....	.....	.....	.....	.....	.....	.....
Total value and averages.....	\$ 4,455,084	\$ 72,137	\$ 274,209	\$ 283,185	\$ 455,712	\$ 30,085	\$ 1,960,027
Equalized value...	\$ 4,658,559	\$ 72,137	\$ 274,209	\$ 283,185	\$ 455,712	\$ 30,085	\$ 1,984,948

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1904—Continued.

COUNTIES	23	24	25			26	27	28
	Shares of Capital Stock Foreign Com- panies and Associations	Stock and Furniture of Sample Rooms, Eat- ing Houses, Billiard and Similar Tables	Elevators, Warehouses and Grain Therein, Wherever Situated			Improve- ments except Plow- ing on U. S. or R. R. Lands	Gas and Water Mains and Pipes	All Other Property Not Included in the Pre- ceding 27 Items
			A Elevators	B Warehouses and all Others	C Grain Therein			
Barnes.....	\$.....	\$ 1,656	\$ 66,393	\$ 1,140	\$ 4,404	\$ 4,029	\$ 10	\$ 13,245
Benson.....	40	3,585	72,850	219	545	16,062	.....	5,626
Billings.....	.....	600	.....	.....	.....	42,525	.....	8,250
Bottineau.....	100	2,980	54,945	1,345	7,427	49,289	50	10,919
Burleigh.....	1,000	1,250	3,900	1,800	.....	20,337	15,000	44,101
Cass.....	.....	8,918	149,879	9,237	7,369	115,311	5,000	79,785
Cavalier.....	.....	1,815	60,000	170	5,500	12,332	.....	8,554
Dickey.....	.....	1,415	21,400	3,125	910	5,140	.....	10,569
Eddy.....	.....	.....	22,675	.....	251	3,665	500	7,754
Emmons.....	.....	675	6,000	100	150	12,181	.....	8,755
Foster.....	1,800	1,675	20,380	472	9,642	550	.....	3,969
Grand Forks.....	1,555	2,140	91,625	3,450	2,225	1,455	40,000	48,383
Griggs.....	.....	1,065	31,400	1,160	4,155	8,660	.....	11,062
Kidder.....	.....	255	2,900	500	465	14,067	.....	1,861
LaMoure.....	.....	185	27,350	1,815	2,263	8,322	11	7,214
Logan.....	.....	185	3,610	200	.....	20,694	.....	3,599
McHenry.....	.....	1,098	26,330	2,090	1,543	123,211	.....	6,162
McIntosh.....	.....	.....	11,000	500	1,400	11,180	.....	9,574
McLean.....	700	5,420	15,833	1,000	1,802	62,527	415	2,953
Mercer.....	.....	.....	1,200	750	8,420	11,680	.....	1,390
Morton.....	.....	2,267	14,935	2,535	415	16,695	.....	17,576
Nelson.....	.....	1,005	40,785	2,333	7,978	4,130	.....	21,309
Oliver.....	.....	.....	.....	.....	800	6,674	.....	.....

Pembina.....	150	905	97,200	680	1,717	225	1,000	9,169
Pierce.....	3,000	2,315	23,050	.....	1,270	28,946	.....	4,755
Ransey.....	1,715	3,400	81,791	200	3,983	8,643	9,000	18,085
Ransom.....	5,000	640	23,800	1,600	1,525	3,870	.....	6,823
Richland.....	.....	570	68,700	2,200	6,584	1,519	.....	33,310
Rolette.....	.....	130	22,500	600	880	15,384	.....	2,228
Sargent.....	.....	580	51,000	5,210	2,044	5,145	.....	6,391
Stark.....	.....	400	5,127	365	25	18,083	.....	14,490
Steele.....	.....	880	37,371	75	10,769	1,060	.....	8,875
Stutsman.....	.....	1,300	27,950	1,100	5,466	20,560	.....	18,076
Towner.....	1,196	155	37,350	5,925	160	11,236	.....	2,155
Trail.....	25	725	78,850	5,525	13,194	70	.....	10,643
Walsh.....	.....	855	94,215	200	8,898	2,428	.....	8,035
Ward.....	1,045	7,614	33,840	2,125	9,343	185,157	4	26,112
Wells.....	.....	2,790	38,150	.....	1,299	15,416	225	3,495
Williams.....	.....	1,636	1,500	.....	.....	62,000	.....	42,654
Stark (unorganized).	.....	75	.....	.....	.....	25,228	.....	1,241
Allred (by Williams).	.....	.....	.....	.....	.....	6,916	.....	1,241
Total value and averages.....	\$ 17,326	\$ 63,139	\$ 1,468,584	\$ 59,756	\$ 134,719	\$ 963,195	\$ 71,215	\$ 549,428
Equalized value..	\$ 17,326	\$ 63,139	\$ 1,468,584	\$ 59,756	\$ 134,719	\$ 962,622	\$ 71,215	\$ 549,428

Abstract of Tax Lists for the State of North Dakota, 1903.

COUNTIES	Value of Land Exclusive of Structures and Improvements	Value of Structures and Improvements on Lands	Number of Acres of Land Exclusive of Town Lots	Average Value Per Acre	Value of Town and City Lots Exclusive of Structures	Value of Structures on Town and City Lots	Value of all Taxable Personal Property	Total Value	Average Rate of Taxation—Mills	Total Taxes Levied
Barnes.....	\$ 3,415,744	\$ 137,699	\$ 391,838	\$ 3 83	\$ 157,435	\$ 281,778	\$ 2,062,284	\$ 6,054,920	30.8	\$ 186,332 27
Benson.....	1,508,578	92,151	470,979	.....	78,208	128,820	1,576,913	3,384,970	.....	119,148 86
Billings.....	311,553	5,635	427,014	74	238	1,900	929,446	1,248,772	16.2	28,477 17
Bottineau...	1,473,033	84,911	489,233	.....	108,304	168,909	1,184,692	3,019,849	36.87	111,348 85
Burleigh...	1,441,526	46,873	712,349	.....	543,716	273,360	1,371,387	3,676,962	.....	122,631 39
Cass.....	7,403,091	513,625	1,090,078	7 84	1,311,400	1,627,081	4,398,917	15,254,114	36.3	553,072 91
Cavalier...	2,578,946	97,319	720,701	3 57	112,174	140,685	1,198,873	4,125,997	36.0	158,108 04
Dickey.....	1,881,311	44,168	556,736	2 74	97,571	112,029	1,423,630	3,553,709	.....	100,138 57
Eddy.....	955,010	58,523	286,600	3 64	26,582	56,970	499,079	1,598,164	31.99	50,101 57
Emmons...	1,050,310	13,885	574,299	1 82	47,879	17,715	761,414	1,891,003	.....	56,237 73
Foster.....	1,241,286	58,320	348,963	3 56	47,540	68,155	853,711	2,269,012	34.0	77,116 66
Gr'd Forks.	5,129,899	378,081	874,960	.....	2,089,345	.....	3,137,502	10,744,827	36.7	436,365 09
Griggs.....	1,536,795	105,296	409,782	3 75	50,191	146,646	900,153	2,739,081	27.1	75,411 48
Haakon.....	835,276	22,916	526,138	1 58	18,762	25,642	534,230	1,436,528	26.95	38,722 34
LaMoure...	1,917,968	59,030	630,223	.....	58,787	81,340	1,160,241	3,277,368	.....	93,256 13
Logan.....	579,499	17,040	363,436	1 58	6,145	6,015	554,818	1,163,517	18.8	32,044 75
McHenry...	677,368	35,763	322,677	.....	91,719	68,593	1,628,836	2,502,309	.....	127,566 85
McIntosh...	749,934	48,460	378,908	1 98	15,545	25,740	793,881	1,633,560	.....	42,335 53
McLean...	1,044,484	21,031	546,368	1 91	26,811	37,665	999,747	2,129,738	34.3	72,888 33
Mercer...	506,907	4,995	432,080	1 17	158	1,820	272,414	786,194	.....	24,775 51
Morton...	1,897,150	39,690	1,093,930	1 73	263,937	179,501	1,595,833	3,981,217	33.26	132,416 28
Nelson.....	1,875,376	100,616	551,543	3 36	62,333	135,637	1,086,456	3,260,418	32.3	105,387 48
Oliver.....	419,189	7,051	264,910	1 61	375	41	163,804	590,480	.....	14,714 22
Pembina...	3,118,618	253,695	693,706	4 49	121,704	283,672	1,799,894	5,577,553	38.79	216,390 31
Pierce.....	794,623	54,031	277,029	2 87	68,142	60,500	896,248	1,873,544	.....	71,564 44
Ramsey ...	2,115,491	118,409	573,869	.....	215,182	268,258	1,627,130	4,344,470	.....	155,236 40
Ransom....	1,699,962	57,784	498,893	.....	65,602	133,981	1,048,441	3,805,790	.....	101,983 02

Richland...	5,294,335	342,370	858,115	.....	183,432	400,436	3,034,571	9,255,144	.....	255,010'17
Rolette....	556,313	38,633	292,457	3.06	29,981	67,340	628,930	1,621,227	38.88	63,054'04
Sargent....	1,333,230	57,994	470,426	.....	21,694	52,423	1,549,757	3,015,148	.....	89,106'03
Stark.....	618,250	52,947	544,042	1.14	97,940	162,808	948,734	1,890,579	33.44	62,900'72
Steele.....	2,064,503	134,630	433,177	4.76	30,433	57,622	887,644	3,144,832	.....	77,141'81
Stutsman..	2,564,257	149,249	1,042,519	2.53	212,211	374,413	1,811,918	5,112,048	34.76	177,694'63
Towner....	1,532,793	105,694	414,869	3.69	66,216	135,370	933,897	2,773,970	38.44	106,640'12
Trail.....	3,619,289	221,908	541,613	6.68	144,476	283,204	1,733,515	5,982,392	.....	175,473'60
Walsh.....	4,203,123	301,855	761,340	5.52	216,752	423,776	1,997,938	7,149,444	.....	231,611'56
Ward.....	841,858	75,587	369,494	2.48	190,295	263,631	3,184,582	4,555,943	.....	210,707'25
Wells.....	2,070,035	2,232,902	617,872	3.82	56,185	214,984	1,421,650	5,985,756	.....	96,596'14
Williams...	36,743	4,794	16,694	.....	62,644	48,822	858,989	1,011,992	.....	45,711'40
Allred.....	.....	.....	.....	.....	.....	.....	53,662	53,662	5.50	295'65
Stark (un- org'n'd)...	550,816	.....	1,042,513	.52	.....	.....	801,738	1,352,554	5.50	7,443'10
Total....	\$73,744,482	\$6,195,560	\$21,882,373	.....	\$7,012,804	\$6,803,282	\$54,245,605	\$148,001,733	.....	\$4,903,185'40

Abstract of Tax Lists for the State of North Dakota, 1903—Continued.

COUNTIES	STATE TAXES					SCHOOL TAXES				
	General Fund	Bond Interest Fund	State Bond Sinking Fund	Educational Institution Fund (Mill Tax)	Wolf Bounty Fund	COUNTY TUITION			Special	Interest and Principal on State Loan
						2 Mill Tax	School Poll	School Poll		
Barnes.....	\$ 23,010 18	\$1,211 05	\$1,816 57	\$6,035 23	\$1,211 05	\$ 12,110 56	\$2,322 00	\$ 62,152 95		
Benson.....	12,869 20	677 33	1,015 97	3,386 64	677 33	6,773 29	2,171 00	43,656 48		
Billings.....	4,745 33	249 75	374 63	1,248 77	249 75	2,497 54	270 00	4,230 40		
Bottineau.....	11,475 41	604 00	905 96	3,019 81	604 00	6,039 89	4,136 00	40,284 17		1,207 95
Burleigh.....	13,972 01	735 33	1,103 00	3,676 83	735 33	7,353 69	1,363 00	26,705 22		
Cass.....	57,998 44	3,052 53	4,578 83	15,262 72	3,052 44	30,525 43	4,437 00	134,257 23		
Cavalier.....	15,686 41	825 60	1,238 44	4,127 97	825 62	8,256 02	2,881 00	45,834 33		1,313 38
Dickey.....	13,494 47	710 10	1,065 47	3,550 83	710 10	7,101 98	1,284 00	25,591 29		1,065 47
Eddy.....	5,951 42	313 24	469 85	1,566 17	313 24	3,132 31	757 00	17,108 35		
Emmons.....	7,185 77	378 21	567 27	1,890 99	378 21	3,781 98	1,448 00	15,212 23		
Foster.....	8,622 25	453 80	680 70	2,269 01	453 80	4,538 02	830 00	22,589 23		
Grand Forks.....	40,830 23	2,148 94	3,223 44	10,744 77	2,148 94	21,489 55	4,147 00	106,959 33		
Griggs.....	10,409 20	547 88	821 77	2,748 70	547 88	5,478 53	1,157 00	22,414 83		
Kidder.....	5,413 98	284 92	427 38	1,424 71	284 92	2,849 48	526 00	7,571 84		
La Moure.....	12,453 26	655 39	983 07	3,276 75	655 39	6,554 49	1,333 00	36,218 37		
Logan.....	4,421 37	232 69	349 05	1,163 52	232 69	2,327 05	598 00	8,794 13		204 24
McHenry.....	9,508 77	500 46	750 69	2,502 32	500 46	5,004 62	4,058 00	52,230 76		
McIntosh.....	6,201 01	326 37	489 56	1,631 84	326 37	3,263 68	943 00	9,226 97		
McLean.....	8,093 00	425 94	638 92	2,129 73	425 94	4,259 47	2,637 00	20,496 68		
Mercer.....	2,987 53	157 23	235 85	786 19	157 23	1,403 85	406 00	4,954 03		
Morton.....	15,128 62	786 24	1,194 36	3,981 22	786 24	7,962 43	1,964 00	32,179 08		
Nelson.....	12,360 16	651 76	978 16	3,260 52	651 85	6,521 25	1,655 00	31,720 80		108 01
Oliver.....	2,243 73	118 08	177 14	590 46	118 08	1,180 93	439 00	2,500 00		
Pembina.....	21,194 64	1,115 60	1,673 36	5,577 59	1,115 59	11,155 10	2,911 00	67,167 96		
Pierce.....	7,119 48	374 71	562 05	1,873 56	374 71	3,747 10	2,185 00	28,562 30		

Ramsey.....	16,512 79	868 90	1,303 48	4,345 35	868 90	8,690 89	2,199 00	49,565 49	300 20
Ransom.....	11,422 27	601 51	902 02	3,006 10	601 52	6,011 66	.....	37,648 66	.....
Richland.....	35,152 13	2,775 18	1,850 13	9,250 62	1,850 13	18,501 23	3,317 00	66,533 55	.....
Rolette.....	6,158 25	324 10	486 05	1,620 51	324 02	3,241 15	1,602 00	19,702 56	.....
Sargent.....	11,468 78	603 31	904 94	3,017 25	603 31	6,034 48	1,438 00	28,030 28	.....
Stark.....	7,149 17	376 28	564 42	1,881 36	376 28	3,762 72	1,080 00	20,974 07	.....
Steele.....	11,950 37	629 00	943 45	3,144 86	629 00	6,293 29	1,179 00	22,731 80	.....
Stutsman.....	19,425 78	1,022 41	1,533 61	5,112 05	1,022 41	10,224 10	2,421 00	57,412 46	.....
Towner.....	10,479 49	554 73	832 14	2,773 92	554 73	5,601 39	1,863 00	36,086 33	.....
Trail.....	22,734 49	1,196 54	1,794 83	5,982 77	1,196 54	11,965 54	2,005 00	45,186 55	.....
Walsh.....	27,167 22	1,430 50	2,145 31	7,149 66	1,430 50	14,298 64	3,454 00	76,502 46	.....
Ward.....	17,494 82	920 73	1,381 22	4,603 92	920 73	9,207 81	7,941 00	82,186 44	.....
Wells.....	14,591 34	767 97	1,151 94	3,839 84	767 98	7,679 65	1,823 00	.....	.....
Williams.....	3,845 57	202 40	303 60	1,011 98	202 40	2,023 99	1,098 00	20,080 90	.....
Allred.....	204 24	10 75	16 13	53 76	10 75	.....	.....	.....	.....
Stark (unorgan- ized).....	5,142 50	270 66	405 99	1,353 29	270 66	.....	.....	.....	.....
Total.....	\$554,305 10	\$30,102 12	\$42,840 75	\$145,894 09	\$29,177 02	\$288,844 58	\$78,176 00	\$1,430,468 61	\$4,200 15

State taxes, \$802,319.08.

Abstract of Tax Lists for the State of North Dakota, 1903—Continued.

COUNTIES	COUNTY TAXES				CITY AND TOWN TAXES			
	Revenue	Interest	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes.....	\$ 31,487 71	\$ 3,027 62	\$ 8,531 96	\$ 1,816 57	\$ 14,096 88	\$ 9,504 31	\$ 4,383 87	\$ 3,613 96
Benson.....	18,628 45	6,434 59	10,886 62	3,048 01	2,420 35	3,648 07	2,855 53	.....
Billings.....	9,240 91	749 26	.....	4,620 83	.....	.....	.....	.....
Bottineau.....	22,347 03	3,019 81	5,133 64	6,498 68	1,959 56	1,273 13	2,750 29	88 72
Burleigh.....	29,047 16	8,824 48	4,779 89	2,941 50	17,864 38	1,932 07	.....	1,597 50
Cass.....	99,207 92	4,578 87	10,684 02	6,182 65	98,653 85	37,100 60	6,755 18	36,745 20
Cavalier.....	28,483 01	2,063 97	8,256 01	4,540 65	8,846 99	21,479 28	3,449 36	.....
Dickey.....	15,269 88	2,485 59	4,261 05	7,037 94	5,600 73	6,947 67	3,962 00	.....
Eddy.....	11,902 82	1,409 55	4,698 46	1,566 16	915 00	.....	.....	.....
Emmons.....	15,127 94	1,891 00	4,727 48	945 49	1,819 50	903 66	.....	.....
Foster.....	13,614 07	453 80	12,825 44	2,722 82	4,681 72	1,359 00	.....	1,023 00
Grand Forks.....	68,766 77	.....	20,415 14	.....	87,306 10	26,943 48	2,573 76	39,667 64
Griggs.....	10,135 41	2,191 36	4,553 00	2,208 77	4,033 70	5,687 83	2,475 62	.....
Kidder.....	10,685 51	3,134 39	100 24	3,856 35	552 86	1,546 66	63 00	.....
LaMoure.....	8,193 63	1,590 00	8,043 75	4,915 73	3,298 04	2,987 44	2,114 80	23 02
Logan.....	9,308 14	1,512 57	1,163 52	1,163 52	778 50	.....	.....	.....
McHenry.....	15,264 09	3,253 00	7,506 93	12,761 79	5,486 62	6,340 89	927 70	765 51
McIntosh.....	11,422 91	1,631 85	2,792 35	4,079 62	.....	.....	.....	.....
McLean.....	15,534 11	1,703 79	11,118 55	4,685 42	769 78	.....	.....	.....
Mercer.....	5,615 44	1,403 85	1,403 85	5,264 46	.....	.....	.....	.....
Morton.....	27,072 28	3,981 22	21,353 58	2,786 85	10,097 47	802 91	1,115 81	1,203 97
Nelson.....	13,368 45	2,605 65	4,561 06	5,869 99	3,694 52	10,418 51	4,341 52	2,589 37
Oliver.....	3,837 96	.....	1,180 94	2,327 90	.....	.....	.....	.....
Pembina.....	44,619 41	.....	11,155 10	.....	19,014 94	21,959 32	2,939 83	4,899 87
Pierce.....	14,989 57	1,873 57	3,757 62	3,747 10	1,201 04	686 13	.....	510 50
Ramsey.....	25,205 14	3,910 93	12,167 61	.....	16,191 46	6,995 52	2,617 96	3,492 78

Ransom.....	18,335 52	2,104 23	5,744 82	1,195 47	7,582 65	4,165 48	2,235 76	425 35
Richland.....	46,253 09	4,625 31	8,325 57	4,625 31	23,088 19	18,880 57	4,107 79	5,894 37
Rolette.....	9,238 04	3,079 00	10,209 33	972 33	1,197 72	1,480 49	1,433 17	1,985 32
Sargent.....	15,091 27	2,413 73	2,715 64	4,168 89	532 88	5,711 80	2,963 78	3,409 69
Stark.....	15,991 57	1,881 36	3,762 72	2,069 49	3,031 28	.....	.....	.....
Steele.....	12,586 52	.....	4,405 96	.....	.....	10,403 80	2,244 76	.....
Stutsman.....	33,228 31	6,134 46	13,937 46	5,112 05	17,884 82	1,625 17	921 83	676 71
Towner.....	14,877 60	2,773 92	3,047 15	13,769 27	7,324 27	3,455 51	310 67	2,336 00
Trail.....	22,136 20	.....	10,170 70	8,974 14	22,012 90	15,315 92	1,289 44	3,512 04
Walsh.....	40,750 55	715 43	12,154 12	.....	23,437 20	18,523 96	2,177 60	274 41
Ward.....	33,609 47	5,064 48	16,745 39	13,153 19	7,026 71	7,532 64	617 43	2,301 27
Wells.....	13,055 41	2,687 89	5,769 74	1,919 92	32,751 76	703 42	2,040 00	7,056 28
Williams.....	8,096 11	3,541 97	4,047 98	1,276 50	.....	.....	.....	.....
Allred.....	.....	.....	.....	.....	.....	.....	.....	.....
Stark (unorganized)	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$801,623 38	\$ 98,752 50	\$287,084 39	\$ 152,826 36	\$455,134 17	\$256,215 24	\$ 63,648 46	\$ 124,092 48

